

2025 SUSTAINABILITY REPORT

ACT RESPONSIBLY AND INNOVATIVELY
TO PROVIDE HEALTHCARE EVERYWHERE



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MESSAGE FROM THE CEO



The French healthcare system is currently at a pivotal moment.

Population ageing combined with the decline in some health indicators is inevitably driving an increase in healthcare needs. Health has now become the number one concern of the French population, ahead of security.

At the same time, the expectations of society and patients are increasing. These primarily concern access to care for all, across the entire territory, but also encompass rising social and environmental requirements. In line with the demographic transition and climate change, these expectations legitimately apply to healthcare stakeholders, as they do to all economic actors.

For the private hospital sector, these challenges arise within a particularly constrained context following five years of intense pressure. Inflation has heavily affected costs, while tariffs set by public authorities have remained unfavourable for private healthcare facilities, creating a real “scissor effect” that weakens the entire sector.

At ELSAN, we are convinced that there can be no social and environmental sustainability without the sustainability of the hospital model itself. Ensuring long term access to high quality, human and innovative healthcare throughout the country requires actors that are able to withstand shocks, adapt and invest to build the healthcare system of tomorrow. In this context, the double materiality assessment required by the CSRD provides a new framework.

By precisely identifying the impacts of our activities, it highlights our positive contributions while committing us to strengthening our resilience. It also reminds us that these impacts can never be taken for granted and depend closely on the long term viability of our facilities.

In 2025, we continued to make progress on all fronts:

Quality of care and patient experience, recognised by both e Satis surveys and the *Le Point* and *Newsweek* rankings.

Innovation, through the continued deployment of our robotics roadmap and the roll out of artificial intelligence solutions.

Environmental performance, with a reduction in our greenhouse gas emissions and a stronger waste management policy.

Social performance, notably through a decrease in the frequency rate of workplace accidents.

Building on these advances, we structured our CSR commitments for the coming years around a clear and mobilising programme: **“Responsables & Engagés.”** It sets out a clear direction for our teams and reflects our determination to report on our actions with rigor and transparency.

Driven by our purpose - *“Act responsibly and innovatively to provide healthcare everywhere”* - every day by our 28,000 employees and the 7,500 physicians working in our facilities, this CSR programme represents ELSAN’s ambition: to remain, over the long term, a key player in serving the health of the French population.

SÉBASTIEN PROTO
Chief Executive
Officer

HEALTHCARE FACILITIES



KEY FIGURES AND RANKINGS

5

MILLION
PATIENTS
EVERY
YEAR



217

HEALTHCARE
FACILITIES AND
CENTRES DEDICATED
TO PATIENT CARE

FOREWORD

GENERAL INFORMATION

2 OUT OF 3 PEOPLE
IN FRANCE LIVE LESS THAN

→ 40 KM ←

FROM AN ELSAN FACILITY

PRESENCE IN



61

FRENCH
DEPARTMENTS

€3.3

BILLION IN REVENUE



7,500 PRACTITIONERS



NEARLY 28,000 EMPLOYEES



As every year, **Newsweek magazine**, in partnership with Statista Inc. (a global market research and consumer data company), published its ranking of the best healthcare institutions in France, across both public and private sectors.

**15 ELSAN HOSPITALS ARE RANKED
AMONG THE BEST HEALTHCARE
FACILITIES IN FRANCE.**

SANTÉ ATLANTIQUE IN NANTES once again tops the ranking, being named **#1 private hospital in France** and **#4 healthcare institution nationwide**.

CLINIQUE SAINT-AUGUSTIN IN BORDEAUX ranks **#4** among private hospitals in France and **#18** among all French healthcare institutions, both public and private.

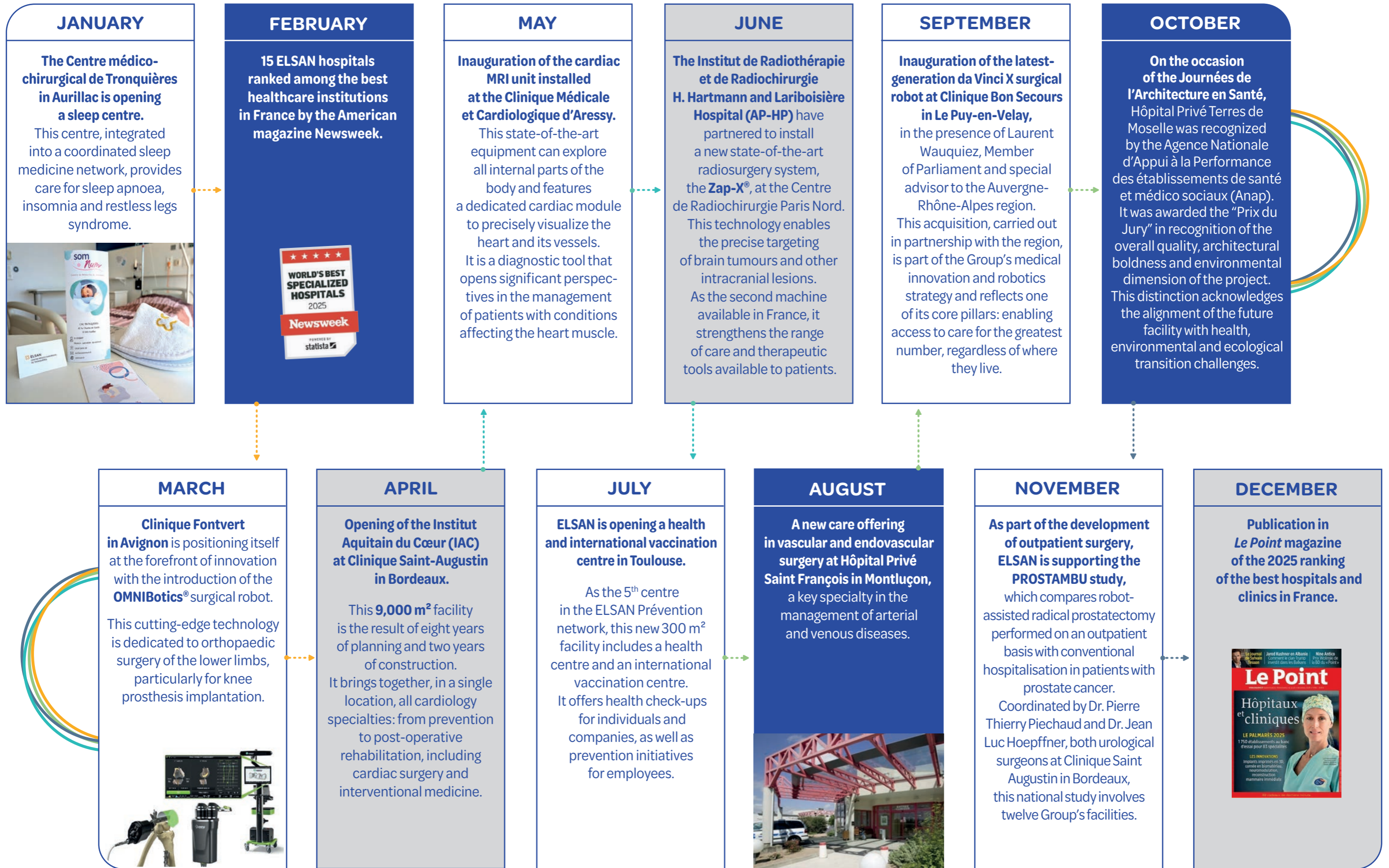
Le Point magazine released its 2025 ranking of the best hospitals and clinics in France. Among the 347 clinics reviewed, **7 ELSAN clinics** are listed among the **top 50** private institutions in France.

3 ELSAN facilities are ranked **#1 in France across 7 specialties**.

In addition, **31 ELSAN facilities** rank **first in their region** in one or more specialties, and **51 facilities** rank first in their department across multiple specialties.

In total, the Group's private clinics and hospitals are **cited 312 times**, achieving top positions in numerous specialties.

OUR YEAR IN 2025



GENERAL INFORMATION



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MARKET POSITIONS

THE HEALTHCARE SECTOR IN FRANCE

Hospitalisation in France currently relies on three types of players: the public hospital sector (which encompasses general, regional and university hospitals, accounts for the largest number of facilities, 1,330 facilities¹), the for-profit private sector (978 facilities), and the non-profit private sector (which covers hospitals, clinics and cancer centres operated by charities and religious or mutual organizations, 657 facilities).

ELSAN is one of the leaders of private hospitalisation, a sector that treats 9 million patients per year and notably accounts for 60% of surgical procedures, 42% of physical medicine and rehabilitation, 20% of home hospitalisation and 25% of births².

Other major players in the sector (with revenue exceeding €1 billion) include:

- **Ramsay Santé**, a historical player in the sector in France, also present in Sweden, Norway, Denmark and Italy, covering the same lines of business as ELSAN as well as mental health;
- **Vivalto Santé**, present in 6 European countries, primarily focused on medicine, surgery and obstetrics;
- **Clariane**, present in 6 European countries in the fields of nursing homes, physical medicine and rehabilitation, mental health, shared housing and home services;
- **Emeis**, present in around 20 countries worldwide, covering mental health, physical medicine and rehabilitation, nursing homes, home services and serviced residences.

ELSAN, whose healthcare hospitals and centres are located exclusively in France, holds strong positions in most of its markets.

MEDECINE, SURGERY & OBSTETRICS

This is the Group's historical core business, for which ELSAN is the private sector leader in terms of stay number. Surgical specialties include orthopaedic, digestive, ophthalmic, urological, cardiac, vascular, gynaecological and breast surgery, as well as stomatology. In medicine, ELSAN offers full hospitalisation and day care, emergency services, chemotherapy and digestive endoscopy. In obstetrics, the Group also provides neonatology services.

ONCOLOGY

Oncology is now a transversal activity for ELSAN, as care is provided from screening through treatment to post-treatment follow-up (radiology, nuclear medicine, cancer surgery, chemotherapy, radiotherapy, supportive care and home monitoring).

The Group is France's second main cancer care provider behind the Unicancer network, the first in cancer surgery and in radiotherapy. Oncology is also the Group's primary research activity.

MEDICAL IMAGING

ELSAN is the second-largest imaging provider in France in terms of heavy equipment.

The Group operates 59 radiology sites, supported by 350 self employed radiologists. More than 1.5 million patients are treated each year.

RADIOTHERAPY

As the leading private player in France in terms of number of accelerators, the Group operates 8 radiotherapy centres and

26 accelerators, including 11 stereotactic units, enabling it to treat all types of cancer.

PHYSICAL MEDICINE AND REHABILITATION (PM&R)

ELSAN's PM&R facilities welcome patients in recovery or rehabilitation following a surgical procedure, a prolonged hospitalisation, a life accident or in the context of a chronic disabling disease.

ELSAN operates 42 PM&R units, including 9 standalone facilities, and treats 32,000 patients per year. It ranks 4th in the sector.

HEALTHCARE AT HOME

With 19 healthcare at home (HAD) units, ELSAN is the leading private provider in France. Providing medical and paramedical care every day of the week (including Sundays and public holidays), HAD teams treat an average of more than 1,600 patients per day.

DIALYSIS

With its 15 large-scale dialysis centres, ELSAN is the second-largest player in France. Its centres are predominantly integrated within MSO facilities and provide both dialysis sessions as well as preventive and educational care for chronic kidney disease.

PRIMARY CARE

Recent activity within the Group, ELSAN is focusing its development on proximity care and prevention centres (prevention, screening, vaccination, health check ups - 6 centres) and vision care (notably refractive surgery - 10 centres). The Group carries out 160,000 consultations and vaccinations per year.

1 - Healthcare Facilities in 2023, DREES, Edition 2025
2 - Federation of Private Hospitals (FHP)

BUSINESS MODEL

EXTERNAL RESOURCES

GOODS & SERVICES

- Main purchasing categories:
 - Pharmaceutical products and medical devices
 - Energy
 - Foods services, laundry, maintenance

45% of healthcare products purchased are reimbursables and therefore fixed price

95% of purchasing spend goes to suppliers approved by our central sourcing department

REAL ESTATE ASSETS

- Property portfolio of partner real estate companies

BANK LOANS

- Borrowings required for investments and external growth

INCOME LINKED TO HEALTH SECTOR PRICING

- **Public authorities**
Funding for healthcare, pay-for-performance scheme (IFAQ), regional subsidies
- **Private health insurers**
Funding for healthcare and additional patient services

OTHER INCOME

- **Patients**
Sales of additional patient services
- **Doctors**
Fees for access to resources and equipment
- **Ancillary income**

88% OF REVENUE

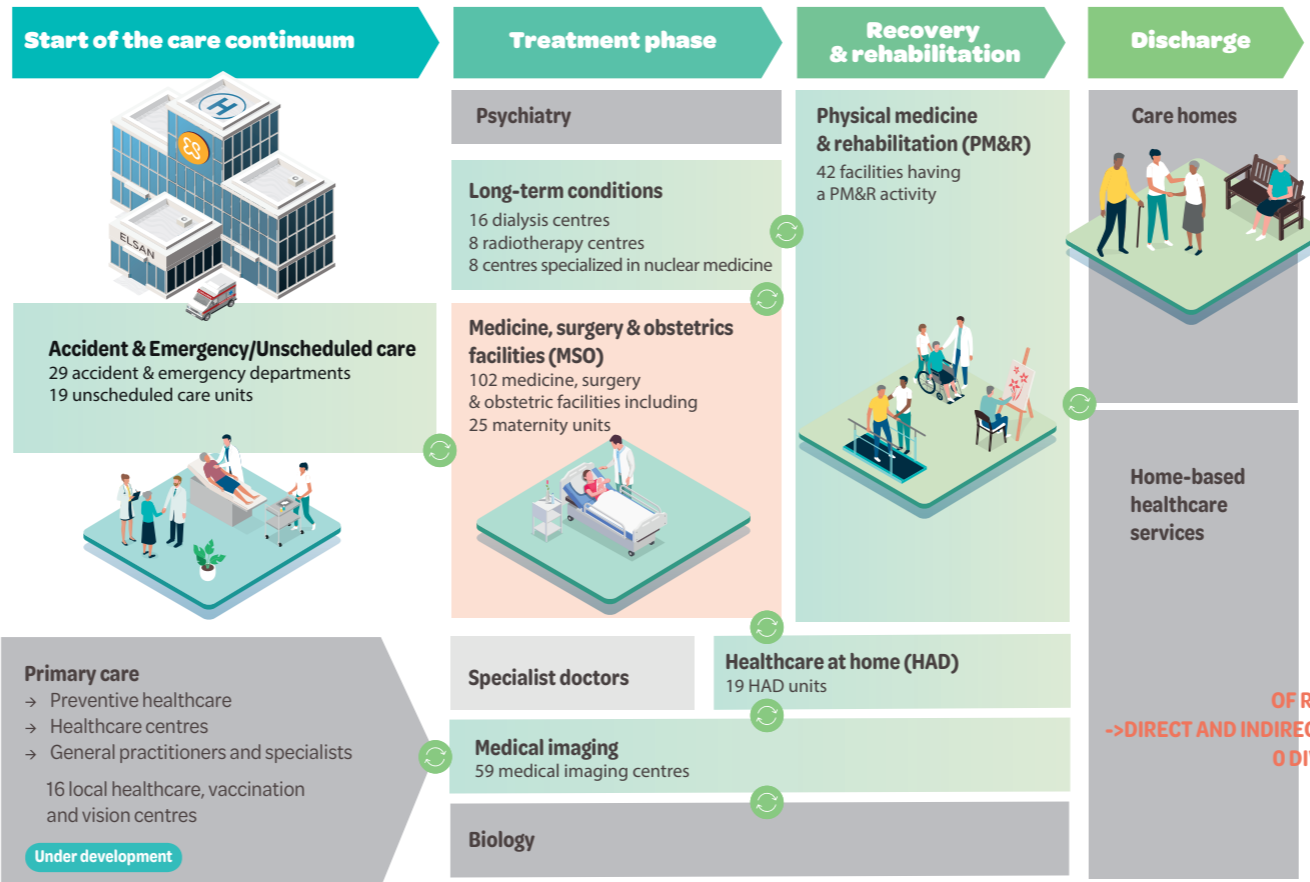
12% OF REVENUE

45% OF OPERATING COSTS

51% OF OPERATING COSTS

6% OF REVENUE -> MEDICAL, REAL ESTATE, IT AND DIGITAL INVESTMENTS

5% OF REVENUE -> DIRECT AND INDIRECT TAXES 0 DIVIDENDS



VALUE CREATION

5 million patients a year

254,526 visits (emergency and unscheduled care)

27,156 births

2 out of 3 people in France live less than 40km from an ELSAN facility

62% of facilities located in towns with fewer than 50,000 inhabitants

92% of facilities certified by France's national health authority as meeting the highest quality standards

80.2 MCOCA e-Satis score

76.9 MCO48H e-Satis score

7 facilities

in *Le Point* magazine's TOP50

96 projects of research promoted by ELSAN
34 specialties covered

-7% in Scope 1 & 2 greenhouse gas emissions

23% renewable energies in the energy mix

22 790 tons of waste, of which 17.2 recycled

-21% on the Group workplace accident frequency rate

532,525 hours of training for employees

1st French care operator health media (in terms of web traffic)

FINANCIAL

Total revenues of **€3.3bn**
Direct and indirect taxes

INTERNAL RESOURCES

HUMAN RESOURCES

Around **28 000** employees **+90** job categories

1 ELSAN University

DOCTORS

7,500 practitioners

55 specialties covered

CASH & CASH EQUIVALENTS
Cash necessary for our operations

REAL ESTATE, PLANTS & EQUIPMENT

1 032 operating rooms

40 CT scanners

50 MRI units

REAL ESTATE ASSETS
Owned by ELSAN

8 PET scanners and **8** Gammas

26 surgical robots

26 linear particle accelerators including **2 Cyberknife®** devices

IT SYSTEMS, DIGITAL TECHNOLOGY & INNOVATION

- IT resources necessary for our operations
- Digital solutions to simplify patient pathways
- Cybersecurity policy
- 1 health data warehouse
- 1 Innolab "living lab" and an active open innovation policy
- Partnerships with innovative health-sector operators

STRATEGY

Present throughout the French territory, with a diversified portfolio of activities, a high-quality healthcare offering, and a strong entrepreneurial culture, ELSAN continues to reinforce its position as a leading player in private hospitalisation in France.

This ambition is built on three major strategic pillars, which also address significant sustainability challenges for the healthcare sector and for the population.

Axis 1

AN INTEGRATED CARE OFFERING TO PROVIDE A SOLUTION FOR EVERY NEED

Through its growth, ELSAN now offers a comprehensive and coordinated healthcare ecosystem. This ecosystem goes beyond the initial scope of MSO facilities, supported by strong development in so-called “adjacent” activities: physical medicine & rehabilitation (PM&R), dialysis, home hospitalisation (HAD), imaging, radiotherapy, and primary care.

MSO activities, combined with the expansion of adjacent segments, enable the Group to strengthen access to care and contribute to reducing treatment lead times, support prevention and health promotion, and foster employment across regions.

Axis 2

OPERATIONAL AND MEDICAL EXCELLENCE TO BE THE FIRST CHOICE FOR PATIENTS, DOCTORS, AND MEDICAL TEAMS

ELSAN aims to be a benchmark in terms of quality of care, patient management, and, more broadly, operational performance. This ambition is underpinned by the expertise of the practitioners working within its facilities, the know-how of its healthcare staff, and the quality of its infrastructure, equipment (surgical robots, imaging, etc.), as well as the organizational frameworks made available to medical teams.

Innovation, embedded in the Group’s DNA, also plays a major role: whether organizational, technical, or medical, it is driven through investments, partnerships with start-ups, and the experimentation of new technologies.

This commitment helps attract top professionals, ensure patient safety, maintain a high level of care quality, foster medical advances, and encourage a more efficient use of the resources required for healthcare activities.

Axis 3

DIGITALIZATION TO SUPPORT THE TRANSFORMATION OF PROFESSIONS

ELSAN aims to play a leading role in the digitalization of private hospitals, both in care pathways and in internal processes, notably through the capabilities of artificial intelligence.

Several avenues are being explored and are already delivering significant progress: online appointment booking, telemedicine, provision of qualified medical information on the Group’s website, facilitation of medical recruitment, and the creation of a health data warehouse...

These developments deliver tangible benefits:

for patients, whose care pathways are simplified and access to care strengthened, but also for medical, healthcare, and administrative teams, who can rely on modern tools to address sometimes long-standing challenges and to focus more on the core of their mission, which is delivering care.

STAKEHOLDERS

ELSAN places particular importance on the quality of the relationships it maintains with all its stakeholders, whether internal or external. A deep understanding of their expectations is a key lever to support the sustainable development of the Group's activities.

In a complex and highly regulated environment, marked by significant political challenges, dialogue with stakeholders promotes the protection of the Group's interests, the emergence of innovation, the sharing of expertise, and the implementation of relevant and operational solutions.

PRACTITIONERS

As key stakeholders in the private healthcare sector, independent practitioners working within ELSAN facilities occupy an intermediate position between internal and external stakeholders. Each facility has a **Medical Staff Committee (CME)**, a body dedicated to regular dialogue with practitioners and actively contributing to the development of facility projects. In addition, some facilities regularly organize **local medical events** for the regional medical community. These meetings promote the sharing of information and practices, as well as the monitoring of local medical challenges. For several years, the Group has organized an annual national **conference of Medical Staff Committee chairs**, fostering direct exchanges on ELSAN's strategy and practitioners' expectations. A Medical and Scientific Committee, integrated into the Group's governance, meets three times a year to contribute to reflections on strategic directions. Finally, several **webinars** are organized each year between senior management and practitioners, enabling direct responses to their questions.



EMPLOYEES

As fundamental contributors to ELSAN, employees embody the Group's values: team spirit, societal purpose, and care for others.

Most facilities have a **Social and Economic Committee (CSE)**, which meets on average around ten times per year. Employee representative organizations also meet with senior management twice a year as part of the **Group Committee**. These discussions are informed by the **engagement survey** conducted every two to three years—most recently in 2025—which provides key insights to guide action plans and social dialogue.

In several facilities, **working groups dedicated to Quality of Life and Working Conditions (QVCT)**, as well as the **ProximELSAN** program, further enhance this dialogue. They enable operational expectations to be addressed quickly and in a participative manner.

Finally, a dedicated email address and a whistleblowing mechanism are available to all employees to report any situation that may be contrary to the Group's commitments.



SHAREHOLDERS

Fully integrated into the definition and implementation of the Group's roadmap, shareholders maintain regular dialogue with senior management, notably through **Supervisory Board meetings and specialized committees**. At these meetings, ELSAN presents its results and performance across all areas of activity: operations, quality of care, research, finance, CSR, etc.

Shareholder requests—particularly those relating to quality of care, financial information, and ESG—are addressed through monthly, quarterly, or annual **reporting**, as well as **dedicated meetings**. These exchanges enable the Group to better understand the financial and non-financial expectations of its partners and, where necessary, to adjust its strategic steering.



PATIENTS

Placed at the core of ELSAN's priorities, patients have access to several channels enabling them to express their needs, expectations, and care experience.

They are represented in each facility through the **Patients' Committee (CDU)**, which ensures that their rights are respected, the quality of care is maintained, and that **complaints and claims** submitted directly are properly addressed.

The independent and detailed **national e-Satis survey** is a key tool for measuring satisfaction and identifying areas for improvement. It is complemented by standard **questionnaires** such as PROMs (Patient-Reported Outcome Measures) and PREMs (Patient-Reported Experience Measures), as well as **interviews**, which directly capture patients' lived experience and their perception of health outcomes.

In addition, ELSAN pays particular attention to all reviews published online.



INSTITUTIONAL AND PROFESSIONAL PARTNERS

Beyond public authorities, ELSAN maintains regular dialogue with the stakeholders that make up the healthcare ecosystem, in order to enrich its strategic thinking, better address institutional expectations, and contribute to the evolution of the sector.

Work carried out within the bodies of the **Fédération de l'Hospitalisation Privée (FHP)**, at both national and regional levels, enables the development and promotion of shared positions while facilitating exchanges with other sector organizations, such as the **FHF, scientific societies, or ANAP**.

Discussions with professional associations and groups of doctors also make it possible, when needed, to adjust the Group's positions and actions on both regulatory and operational matters.

In addition, ELSAN develops cooperation with other healthcare providers, notably through **healthcare cooperation groups** bringing together private and public facilities, to pool investments, resources, and expertise.



PUBLIC AUTHORITIES

ELSAN maintains continuous dialogue with public authorities, which is essential in a highly regulated sector where pricing decisions directly impact the Group's activity. This dialogue operates at two levels:

- At the national level, through **formal meetings** with the **Ministry of Health**, health authorities, and other institutional stakeholders.
- At the regional and local levels, where regional and facility management teams **engage** regularly with **Regional Health Agencies, local administrations**, and elected representatives (municipalities, departments, etc.).

These interactions make it possible to express expectations and raise concerns, to better understand the healthcare needs of local communities, to support the organization of care across regions, and to inform the Group's strategic decisions.

In addition, the evaluation and certification processes conducted by the Haute Autorité de santé also serve as moments of dialogue, enabling the assessment and optimization of practices and organizational frameworks.



SUPPLIERS AND OTHER OPERATIONAL PARTNERS

Suppliers and service providers are key partners for ELSAN. While initial interactions are framed by **procurement processes** and contractual negotiations, many relationships evolve into genuine long-term partnerships. **Regular meetings** enable the co-construction of solutions, anticipation of regulatory developments, and the maintenance of balanced financial relationships.

As part of a structured dialogue approach, a **"Supplier CSR Club"** was established in 2025 to formalize exchanges with certain major partners and to work on joint projects related to the ecological transition. In addition, a **dedicated email address** for responsible procurement is available to collect proposals or feedback from external stakeholders regarding purchasing practices.

ELSAN also **engages** with its real estate partners, who are attentive to their own CSR commitments. Their involvement in financing, supporting, and arbitrating projects directly contributes to the modernization and evolution of infrastructure.



GOVERNANCE

ELSAN's governance is structured around various bodies that enable it to ensure the implementation of strategic decisions across all its activities, the effective flow of information and its transparency, compliance with regulations, and the consideration of stakeholders' expectations and sustainability challenges.

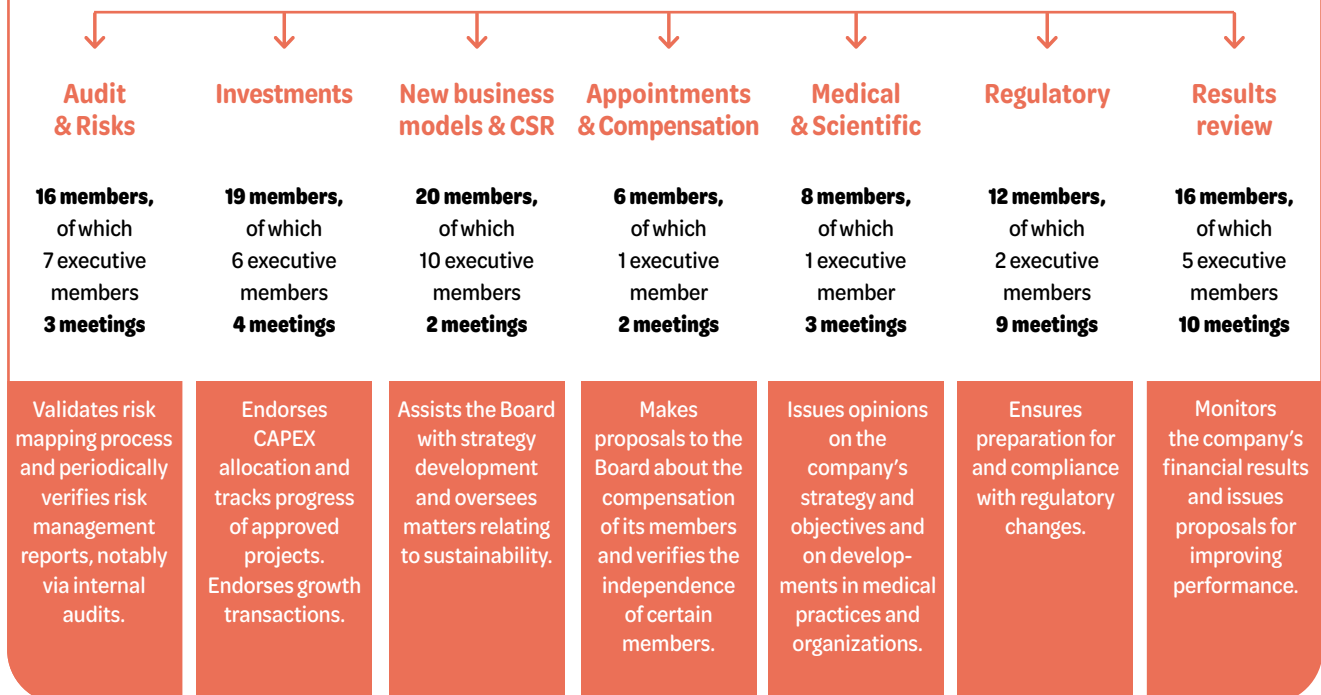
SUPERVISORY BOARD

It monitors the Group's regulatory and financial situation and, during quarterly meetings, reviews the key matters addressed by the various specialized committees, as well as current topics relating to its activities and the sector.

1 executive member
15 non-executive members **OF WHICH** **25% independent members**
12,5% women

COMMITTEES

The Supervisory Board is supported by seven specialized committees, each covering a distinct scope.



The Supervisory Board and the specialized committees do not include any employee representatives.

Beyond the Supervisory Board and its specialized committees, the Group has also structured operational bodies: an Executive Management, an Executive Committee, and regional, facility and functional directors:



Non-financial performance and the monitoring of the various associated action plans are reviewed every six months by the New Business Models and CSR Committee and the Supervisory Board.

These two bodies also validate the objectives that the Group may set for the different components of its CSR performance.

In 2025, the sustainability issues addressed by the various bodies were related to the company's workforce, patients, business conduct, climate change, and resource use and circular economy.

The CSR Department reports directly to the Chief Executive Officer and engages, depending on the level of oversight and decisions to be made, with the Executive Management, the Executive Committee, the New Business Models & CSR Committee, and the Supervisory Board.

Comprising two people, its mission is to drive the integration of sustainability issues, and more specifically to:

- Define, coordinate and monitor ELSAN's CSR policy;
- Support facilities in their continuous improvement approach by leading the network of CSR Correspondents (see page 20) and providing expertise and tools;
- Steer the cross-functional initiatives directly attached to it and support other departments in integrating sustainability-related matters;
- And promote the Group's non-financial performance among internal and external stakeholders.

DOUBLE MATERIALITY ASSESSMENT

ELSAN conducted its first double materiality analysis during 2024. A methodological framework and an assessment process were defined in order to comply with the principles and recommendations of the Corporate Sustainability Reporting Directive and EFRAG. An update was scheduled for the end of 2025 but was postponed pending the stabilization of the regulatory framework at the European level (the “Content” Directive and the simplified set of European Sustainability Reporting Standards (ESRS)). The double materiality analysis methodology was structured around four stages, led by the Group’s CSR Department.

Phase 1

Identification of impacts, risks and opportunities

The topics, sub-topics and sub-sub-topics set out in the CSRD were identified and then translated into impacts, risks and opportunities (IROs), supplemented by issues specific to ELSAN.

This exercise was carried out drawing on internal expertise and a documentary corpus.

A total of 149 IROs were identified.

Phase 2

Assessment of IROs

A second phase involving the assessment of IROs was then implemented:

- **An assessment of ELSAN’s positive and negative impacts** (and those of its upstream and downstream value chain) on the environment and third parties, based on four criteria: the magnitude of the impact, its scope, its irremediability and its likelihood of occurrence. The results for all these criteria were averaged for each impact.
- **An assessment of risks and opportunities for ELSAN**, aligned with that used for the Group’s risk mapping. **Two assessment criteria were applied:** the magnitude of risks and opportunities from a financial perspective, in EBITDA equivalent, and their likelihood of occurrence. These two criteria were assessed over the short, medium and long term. The scores for the two criteria were averaged for each risk and opportunity.

The assessment of impacts was largely carried out through a documentary review, making it possible to take into account the views and interests of stakeholders. The assessment of risks and opportunities was conducted through internal interviews and workshops. In addition, each IRO was assessed on a gross basis, i.e., without considering the internal policies and procedures in place.

Phase 3

Consolidation

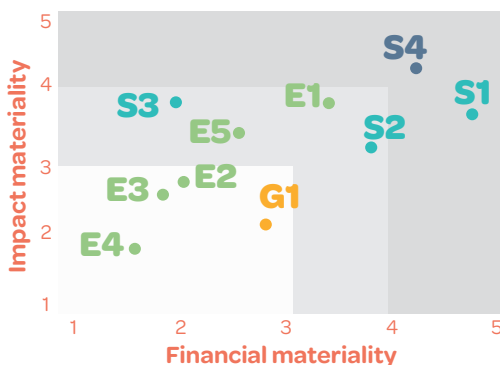
The third stage consisted in consolidating the results and harmonizing them, as certain IROs had been assessed by several contributors, and in defining the materiality threshold. A matrix aligned with the ESRS was developed to provide a synthetic overview of the results.

Phase 4

Sharing and validation

A final phase of internal sharing and validation was conducted with Executive Management, the specialized New Business Models and CSR Committee, and the Supervisory Board.

The ESRS Pollution (E2), Water and Marine Resources (E3), Biodiversity and Ecosystems (E4), and Business Conduct (G1) are considered non-material at this stage. The most material ESRS are Consumers and End-users (relating to patients – S4) and Own Workforce (S1).



- E1** : Climate change
- E2** : Pollution
- E3** : Water and marine resources
- E4** : Biodiversity and ecosystems
- E5** : Resource and circular economy
- G1** : Business conduct
- S1** : Own workforce
- S2** : Value chain workers
- S3** : Affected communities
- S4** : Consumers and end-users

IMPACTS, RISKS AND OPPORTUNITIES (IROS)

IRO TYPE	MATERIALITY LEVEL	IRO	UPSTREAM	ELSAN	DOWNSTREAM	DESCRIPTION
E1 – Climate change						
Climate change and energy						
Negative impact	Important	Contribution to climate change	●	●	●	The healthcare sector accounts for 8% of France’s greenhouse gas emissions ¹ . In view of its market position, ELSAN has a significant impact. Its emissions are predominantly in Scope 3 and mainly stem from its upstream value chain, and to a lesser extent its downstream value chain.
Risk	Important	Energy price volatility		●		Energy price volatility represents a financial risk for the Group. The healthcare sector is a major consumer of energy for heating and cooling. Certain equipment, such as MRI scanners, also require significant amounts of electricity.
Opportunity	Important	Energy performance improvement		●		The reduction of energy consumption (electricity and natural gas) represents a significant cost-saving opportunity for the Group, particularly supported by the regulatory framework (tertiary sector decree), which is especially demanding.
E5 – Resource use and circular economy						
Circular economy and waste						
Negative impact	Important	End-of-life of products and equipment/materials		●	●	The healthcare sector makes extensive use of single-use items to deliver care. As a result, the Group generates significant volumes of waste, which are highly diverse and sometimes without appropriate recycling or treatment channels.
S1 – Own workforce						
Recruitment and retention						
Negative impact	Important	Inability to deliver care due to a lack of salaried staff and practitioners (specific ²)		●		Staff and practitioner shortages are a structural challenge in the healthcare sector, to which ELSAN is also exposed. This situation leads to recruitment and retention difficulties, which may result in issues related to access to care.
Risk	Important	Staff shortages and high turnover		●		The healthcare sector has been facing recruitment challenges for several years, particularly regarding healthcare professionals (employees). This situation represents a significant financial risk for the Group, as it may lead to operational difficulties as well as increased staff costs.
Staff development						
Negative and positive impact	Important	Skills shortages/ development and career progression		●		With a workforce of 28,000 employees, ELSAN can have a significant impact on the level of skills, career paths, and employability of many individuals. This issue is therefore seen as having the potential to generate both positive and negative impacts, depending on the policies implemented by the Group.
Opportunity	Important	Improvement of skills and career management		●		Improving the management of skills and careers represents a significant opportunity for the Group to enhance efficiency, strengthen employee retention, and optimize certain expenses related to temporary staffing and the use of external service providers.

IRO TYPE	MATERIALITY LEVEL	IRO	UPSTREAM	ELSAN	DOWNSTREAM	DESCRIPTION
Health, safety and workplace well-being						
Negative impact	Important	Skills shortages/ development and career progression		●		Like any company, the Group generates impacts on the health and safety of its employees, with certain populations notably exposed to biological contamination, radiation, as well as the handling of heavy and repetitive loads.
Risk	Critical	Impact on employee health and safety		●		Employee health and safety is a highly regulated area in France, exposing employers to sanctions, including financial penalties, in the event of non-compliance. In addition, absenteeism, through its direct and indirect costs, represents a critical financial risk for the Group.
Opportunity	Important	Improving workplace wellbeing policy		●		Improving employee well-being at work is considered an opportunity to meet evolving expectations and to strengthen the Group's attractiveness and employee retention in a sector where constraints related to work organization (e.g., scheduling) are significant.
S2 – Value chain workers						
Value chain workers						
Negative impact	Important	Violation of workers' fundamental rights	●			The Group purchases goods and services for more than €1 billion each year. Medicines and medical devices account for most of its expenditures, a significant share of which is sourced from international suppliers that may have operations in countries presenting risks in terms of respect for fundamental human rights.
Risk	Important	Shortage of practitioners and high turnover		●		The healthcare sector has been facing practitioner recruitment challenges for several years. This situation represents a significant financial risk for the Group, as it may occasionally lead to a slowdown in activity.
S3 – Affected communities						
Local footprint						
Positive impact	Important	Job creation and retention in regional areas (specific ²)	●	●	●	Through the jobs it sustains in the regions and its spending within the local economic fabric, the Group has a strong direct and induced territorial footprint, even more positive as it operates in 61 departments and in mid-sized cities.
S4 – Consumers and end-users						
Access to care and preventive healthcare						
Positive impact	Important	Developing primary care		●	●	The Group is in contact with more than 5 million patients each year and has the capacity to develop awareness, education and prevention-related diagnostics alongside the provision of care. Its extensive territorial network further strengthens its ability to reach a broad population.
Positive impact	Important	Facilitating geographic access to care and reducing waiting lists		●	●	In certain areas, for some specialties, medical deserts now exist, which may at a minimum lead to longer care delivery times ³ . Through its extensive territorial network and organizational agility, the Group can help reduce foregone care and difficulties in access to treatment.
Positive impact	Important	Development of preventive healthcare initiatives and health promotion		●		Healthcare prevention needs are increasing in France, and several development and growth opportunities are emerging for ELSAN, including primary care, prevention offerings for companies, vaccination, and others.

IRO TYPE	MATERIALITY LEVEL	IRO	UPSTREAM	ELSAN	DOWNSTREAM	DESCRIPTION
Care quality and patient protection						
Negative impact	Critical	Threats to patient safety		●	●	Care delivery activities, which directly affect patient health, inherently carry a critical risk of harm to patient safety (medical errors, healthcare-associated infections, and other adverse events).
Negative and positive impact	Important	Deterioration/improvement in care quality and patient information		●	●	Through its presence across the entire care pathway and a wide range of specialties, the Group necessarily has a significant impact on the quality of care and the patient experience. This issue is therefore seen as having the potential to generate both positive impacts (effective and coordinated care, quality of information provided to patients, etc.) and negative impacts (extended waiting times for care, inadequate pain management, etc.), depending on the policies implemented by the Group.
Positive impact	Important	Medical progress (specific impact)	●	●	●	ELSAN has the capacity to actively conduct medical research and introduce innovations that benefit its patients as well as the broader medical community, including practitioners, employees, and suppliers.
Risk	Important	Failure in patient care and medical error		●		Shortcomings in care delivery and medical errors are assessed as a significant risk, mainly due to the potential impacts on the Group's reputation. It should be noted that the insurance mechanisms in place in France and within the sector limit the financial impacts for the Group.



1 - The Shift Project, https://theshiftproject.org/wp-content/uploads/2023/04/180423-TSP-PTEF-Rapport-final-Sante_v2.pdf
 2 - Specific: IROs not directly covered by an ESRs (entity specific)
 3 - Assemblée Nationale, https://www.assemblee-nationale.fr/dyn/17/rapports/cion-soc/117b1180_rapport-fond.pdf

DETAILS ON NON-MATERIAL ESRS

No impacts, risks, and opportunities related to the following ESRS were assessed as material:

E2 - Pollution, **E3** - Water and Marine Resources, **E4** - Biodiversity and Ecosystems, **G1** - Business Conduct

The IROs related to these ESRS will be reassessed during the next update of the Group's double materiality analysis.

→ ESRS E2 – POLLUTION

23 IROs related to pollution (air, water, soil, plastics, and substances of concern, etc.) were identified and assessed as non-material. No major pollution events have been identified in recent years across our various geographic locations. The documentary analysis conducted to assess the upstream value chain also did not demonstrate the materiality of these IROs.

→ ESRS E3 – WATER AND MARINE RESOURCES

5 IROs were identified in relation to water. The Group also considers that it has no impact on, nor dependency upon, marine resources. The IRO with the highest level of materiality relates to the Group's dependency on water resources and its potential contribution to overexploitation. However, although certain ELSAN activities, such as dialysis centres, are water-intensive, and some facilities are in areas subject to occasional water stress, no Group entity has to date been subject to restrictions imposed by the authorities (see the chapter on water, page 49).

→ ESRS E4 – BIODIVERSITY AND ECOSYSTEMS

13 IROs related to biodiversity and ecosystems were identified and assessed. The impacts concern the entire upstream value chain. Dependencies on biodiversity (notably regarding medicines and other inputs used in the Group's activities) were assessed as non-material, and physical risks appear limited. In 2025, ELSAN updated its mapping to improve the identification of sites located within protected and regulated areas. This analysis shows that no sites are located within areas under strict protection (as defined by Decree 2022-527 of 2022). For other types of protected areas, 17 entities are located within biosphere reserves (transition, buffer, or core zones), 8 within regional natural parks, and 3 within UNESCO Global Geoparks.

The Group has not identified any adverse impacts on biodiversity resulting from its own activities in recent years, whether within or near protected and regulated areas. Furthermore, the documentary review carried out as part of the double materiality analysis did not identify any significant impacts on communities, ecosystems, or ecosystem services within the Group's supply chain. Based on these findings, ELSAN does not currently implement specific mitigation measures beyond compliance with French regulatory requirements.

→ ESRS G1 – BUSINESS CONDUCT

11 IROs related to business conduct—including corporate culture, supplier relationships, anti-corruption, fraud prevention, and lobbying activities—were identified and assessed.

None are considered material at this stage. The documentary analysis, as well as a scenario analysis tailored to the Group's specificities, did not reveal any significant impacts or risks under the applied methodology, although this topic may be considered material by other stakeholders in the upstream value chain or within the healthcare sector.

CSR POLICY

ELSAN initiated a corporate social responsibility approach around ten years ago, with the ambition of addressing sustainable development challenges and making it a driver of engagement and transformation within the company.



The Group chose to update this approach at the end of 2025 to mark a new milestone and accelerate the implementation of its actions, in a context of evolving materiality of its sustainability issues, regulatory changes, and increasingly strong expectations from internal and external stakeholders.

The new CSR policy, the “Responsables & Engagés” program, is structured around 24 commitments that set the direction for the 2026–2030 period. It covers the Group’s most material issues while also addressing secondary topics, as defined by the double materiality analysis, but which are consistent with ELSAN’s identity.

To steer these commitments, a two-tier CSR organization has been progressively put in place.

At head office level, the CSR Department ensures the overall coordination of the approach, leads certain cross-functional projects (waste strategy, decarbonization plan, etc.), and works closely with other departments involved in environmental, social and governance topics (human resources, real estate, quality, procurement, innovation, etc.).

At local level, to effectively implement the commitments within facilities and centres, a network of more than 100 CSR Correspondents has been established and trained. Their main responsibilities are as follows:

- **Raise awareness:** developing awareness among all individuals working within the facilities of sustainable development challenges.
- **Steer:** leading local action plans in line with the Group’s “Responsables & Engagés” program and in coordination with facility management.
- **Promote best practices:** sharing and showcasing best practices within the network and with local stakeholders.

Periodic reporting on progress made against the various commitments will be implemented in 2026, notably to the specialized New Business Models & CSR Committee and the Supervisory Board. Monitoring is also planned within future sustainability reports. Furthermore, although the Group is not yet subject to European or national requirements regarding the publication of non-financial information, it is actively preparing for upcoming CSRD obligations.

HEALTH & TERRITORY	SDB
Be the benchmark in patient experience 1 Maintain a composite e-Satis score >78,7	
Actively contribute to research 2 >600 research studies per year with a share of A+, A, B and C >60%	
Be a player in prevention 3 >50 000 persons have benefited from prevention/diagnosis at work between 2024 and the end of 2027 4 100% of MSO clinics engaged in prevention/diagnosis campaigns from the end of 2027	
Fight against health-related misinformation Stay the first French health operator in health media and continue publishing qualified content	
Strengthen our relationships with local healthcare stakeholders 6 >400 doctors having followed DPC trainings in the year	

ENVIRONMENT	SDB
Decarbonize our operations 13 21,5% GHG emissions scopes 1 & 2 between 2024 and 2030	
Reduce resource consumption and improve waste recovery 14 25% of waste recovery rate by 2030 15 >400 tons of food waste related to patients’ meals avoided between 2025 and 2027 16 Define and deploy a water consumption management plan by the end of 2027	
Develop more sustainable buildings 17 100% of new buildings and building extensions of more than 1,000m2 developed with our partner PRAEMIA are HQE Bâtiments Etablissements de santé (or equivalent)	
Deploy healthcare eco-design 18 100% of MSO and PM&R facilities have at least 1 department labelled « sustainable » by 2030 (internal or external label)	

EMPLOYEES	SDB
Improve working conditions 7 >600 departments in our clinics have deployed ProximElsan by the end of 2026 8 -10% of annual sick-leave days related to excessive efforts, false move and exposure to chemical risks between 2025 and the end of 2027	
Support skill development 9 500 employees trained on management including 100% of new managers when they take up their position 10 >90% of average satisfaction rate for employees trained by ELSAN University	
Continue our efforts on gender equality 11 Maintain our gender equality index Group’s score >90pts	
Fully commit to supporting workers with disabilities 12 ≥6% of employees with disability and 180 hires by the end of 2026	

CULTURE & GOVERNANCE	SDB
Implement a responsible purchasing approach 19 >75% of procurement expenses with qualified suppliers having signed our Third-Party Code of conduct by the end of 2027 20 >75% of procurement expenses with qualified suppliers evaluated from a CSR perspective by the end of 2027 21 Deploy an environmental index on significant categories of qualified products by 2030	
Continue our efforts on business ethics 22 Move towards anti-corruption training for 100% of employees potentially exposed, by the end of 2027	
Develop CSR culture within the group 23 Move towards CSR training for 100% of directors and members of CODIR in the operational chain, and the directors of head office support departments, by 2030 24 100% of MSO and PM&R facilities are assessed following an internal CSR framework by the end of 2027	

HEALTH & TERRITORY



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HEALTH & TERRITORY

2025 KEY HIGHLIGHTS

CSR COMMITMENTS

BE THE BENCHMARK IN PATIENT EXPERIENCE

1 Maintain a composite e-Satis score >78,7

ACTIVELY CONTRIBUTE TO RESEARCH

2 >600 research studies per year with a share of A+, A, B and C >60%

BE A PLAYER IN PREVENTION

3 >50 000 persons have benefited from prevention/diagnosis at work between 2024 and the end of 2027

4 100% of MSO clinics engaged in prevention/diagnosis campaigns from the end of 2027

FIGHT AGAINST HEALTH-RELATED MISINFORMATION

5 Stay the first French health operator in health media and continue publishing qualified content

STRENGTHEN OUR RELATIONSHIPS WITH LOCAL HEALTHCARE STAKEHOLDERS

6 >400 doctors having followed DPC trainings in the year

IRO

→ Access to care and reduction of care delivery times

→ Development of prevention

→ Quality of care and patient safety

→ Medical progress

92%

OF FACILITIES CERTIFIED "HIGH QUALITY OF CARE" OR "CONFIRMED QUALITY OF CARE."

e-Satis

80,2 MCOCA

76,9 MCO48H

96

RESEARCH PROJECTS SPONSORED BY ELSAN

CARE QUALITY & SAFETY

The Group's quality and patient safety policy aims to guarantee each patient—regardless of the facility or type of care—excellence in care, delivered in a safe, secure and human environment.

As a true foundation of a shared culture, this policy applies to all the Group's facilities and professionals.

→ PREVENT RISKS AND ENSURE SAFE CARE DELIVERY

The implementation of this policy helps prevent **harm to patient safety**, organizational failures, and medical errors.

In this context, ELSAN deploys a **continuous training program**, notably for facility managers, covering various care-related risk management topics such as the medication circuit, hygiene, care in interventional settings, and the management of adverse events, among others. These initiatives aim to strengthen the safety culture within organizations.

Any **adverse event related to care** is subject to a systematic analysis within each facility. Conducted by quality units, these analyses take the form of morbidity and mortality reviews or feedback sessions, making it possible to identify the root causes of events and define concrete improvement actions. For certain particularly serious events, the Group's Quality and Patient Experience Department intervenes to ensure a thorough analysis and the effective implementation of corrective actions.

→ INFORM, SUPPORT AND COMPENSATE PATIENTS IN THE EVENT OF HARM

In the event of harm suffered by a patient (medical accident, healthcare-associated infection, care error, etc.), a **specific regulatory framework** allows for referral to the **Medical Accident Conciliation and Compensation Commission**. This independent body assesses the situation and, depending on the severity of the harm, directs it towards a conciliation process or an amicable settlement.

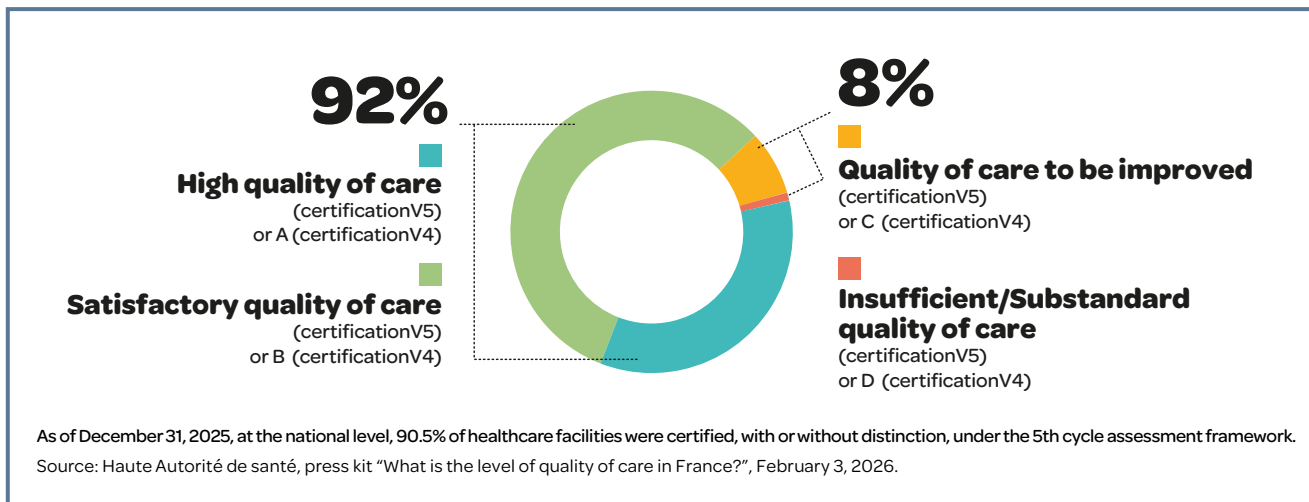
→ RELY ON HAS CERTIFICATION REQUIREMENTS

The Group is fully committed to the **certification process of the Haute Autorité de santé (HAS)**, the independent national reference body. The certification framework, which is continuously evolving and inspired by international best practices, provides a structuring lever for the continuous improvement of the quality and safety of care.

All of the facilities receive support in preparing for certification. The Quality and Patient Experience Department assesses compliance with practices as closely as possible to operations and regularly monitors the corrective actions implemented. In addition, **risk audits** are conducted within facilities by the Group's insurer.

→ SUSTAINED AND RECOGNIZED RESULTS

The development of a **shared culture of quality and safety**, combined with a structured approach to continuous improvement of practices, enables the Group to achieve **high results in HAS certifications** and to sustainably strengthen the quality and safety of the care provided to patients.



FOCUS ON CHANGES IN THE HAS CERTIFICATION FRAMEWORK REGARDING ENVIRONMENTAL ISSUES

The Haute Autorité de santé has updated its certification framework as part of the 6th cycle by introducing **new requirements related to the ecological transition and environmentally responsible care**. It now fully incorporates the environmental impact of care practices into the assessment of their quality and safety, requiring facilities to structure their approach, reduce their greenhouse gas emissions, limit healthcare-related waste, and promote the responsible use of resources.

To support this increased level of expectation regarding environmental issues, the Group has developed an **internal guide for all stakeholders, detailing the new criteria related to environmentally responsible care** and the tools available to meet them.

The **CSR Department organizes a pre-certification review jointly conducted with the CSR Correspondent and the facility's quality manager** to assess compliance with the criteria and the availability of supporting evidence. A **dedicated toolkit** for environmentally responsible care has also been developed: facilitation materials and action sheets enable facilities to structure their approach and raise team awareness. Feedback is regularly shared during webinars of the CSR Correspondents network, promoting the harmonization of practices and the dissemination of the most relevant initiatives.

PATIENT EXPERIENCE

Patient experience encompasses all interactions experienced by the patient and their relatives with professionals, organizations, and the care environment, from the preparation of hospitalisation through to the return home. This approach is playing an increasingly central role in the certification requirements for healthcare facilities overseen by the Haute Autorité de santé.

It constitutes a key pillar of the Group's overall quality and performance strategy, aimed at providing each patient with care that is human, safe, and of high quality, while considering their experience, expectations, and perceptions throughout their care pathway.

→ PROGRESSIVELY DEPLOY A PATIENT-CENTRIC CULTURE

To sustainably embed this approach across the Group, ELSAN has launched an initiative aimed at developing a **shared patient-centered culture**. This momentum is notably based on:

- **Raising awareness among all:** a dedicated patient experience e-learning program is offered to all professionals (head office and facilities). To date, **more than 8,000 individuals have already completed it**, fostering a shared understanding of the challenges and best practices.
- **Federating key initiatives**, such as organizing a Patient Experience Week within facilities, helping to raise awareness, mobilize teams, and showcase local initiatives.
- **Developing and disseminating communication materials** (posters, guides, educational tools) to make patient experience tangible and visible in daily practice.

These actions contribute to gradually evolving practices and professional behaviours.

→ STRUCTURE AN ORGANIZATION TO BETTER LISTEN AND ACT

The Group's facilities rely on **structured systems for collecting and processing complaints and claims**, in compliance with regulatory requirements. Any patient or user may contact user representatives and/or submit a complaint to the facility's management, which undertakes to respond within defined timeframes. The terms of this process are widely communicated (welcome booklet, websites, displays, etc.). Mediation may also be offered where appropriate.

Complaints and claims are regularly reviewed by the users' committee, both quantitatively and qualitatively. The responses provided and the lessons learned are shared with user representatives, resulting in an annual report accompanied by recommendations, which is submitted to the Regional Health Agency.

Beyond these regulatory requirements, ELSAN is deploying an **organizational model** designed to effectively leverage feedback and move from a data collection approach to a **genuine continuous improvement dynamic**. To support this deployment, the Group is implementing a shared, **unified patient experience listening tool, *Better World*, which enables:**

- Centralization of all patient feedback (e-Satis, ELSAN surveys, Google reviews, etc.),
- Creation of a single patient experience dashboard,
- Sharing of a common view between **facilities** and **head office**, facilitating management, benchmarking and action tracking.

In parallel, each facility can use the tool to conduct its own surveys to further explore areas for improvement specific to its context.

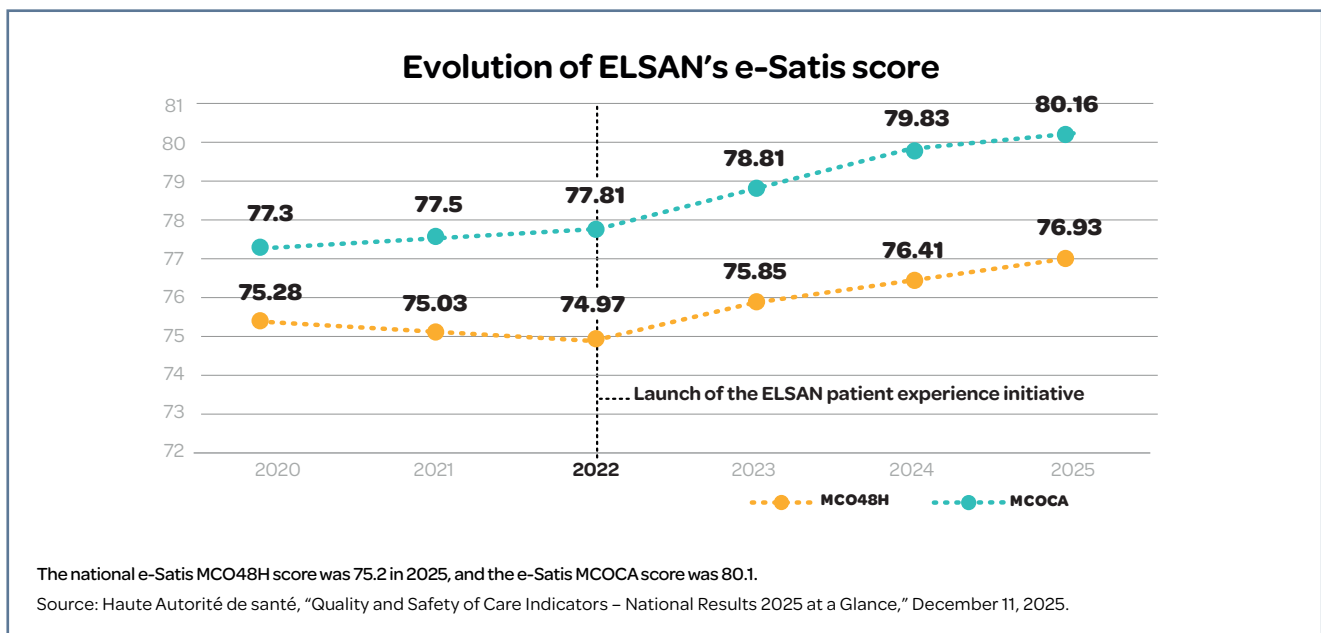
→ DRIVE A COLLECTIVE AND CROSS-FUNCTIONAL DYNAMIC

The patient experience approach at ELSAN also relies on a **strong culture of sharing**. **Regular exchanges of practices and feedback** are organized between the Group's facilities and across the various head office departments (quality, operations, transformation, etc.).

These collective working sessions make it possible to address the many topics related to patient experience, disseminate inspiring initiatives, and co-build solutions tailored to field-level challenges.

→ ENCOURAGING AND MEASURABLE RESULTS

The efforts undertaken are yielding positive results, as evidenced by the **improvement in e-Satis scores**. The **e-Satis** system is a national program overseen by the Haute Autorité de santé, which measures in a standardized way the satisfaction and experience of hospitalised patients, based on questionnaires collected after their care.



FOCUS ON THE PATIENT EXPERIENCE COMMITTEE AT CENTRE MEDICO-CHIRURGICAL LES CÈDRES IN BRIVE-LA-GAILLARDE

“ The Patient Experience Committee at the Les Cèdres clinic, chaired by a user representative, brings together highly complementary profiles. As the lead of this committee and also responsible for managing complaints and claims, I ensure the link between individual patient feedback and a collective approach focused on continuous improvement.

The objectives of this body are to centralize all patient feedback in order to improve care delivery and to develop a genuine patient experience culture. As such, the committee monitors the rollout of the Group's e-learning training dedicated to professionals, patient complaints, feedback from other internal committees, direct patient interviews, and the results of targeted survey campaigns (PREMs, PROMs, etc.).

For example, the analysis of results from the “day hospitalisation” satisfaction questionnaire provided by the Group led to improvements in the orthopaedic day care pathway, notably through the introduction of an individual patient information session with the coordinating nurse.

The committee is currently working on a questionnaire assessing stress in the operating room and addresses topics related to care, such as the relevance of offering specific catering for certain patients, which was implemented following feedback from the CLAN (Nutrition and Food Liaison Committee). ”

Delphine AUBOIROUX, Care-Related Risk Management Coordinator, CMC Les Cèdres

INNOVATION & RESEARCH

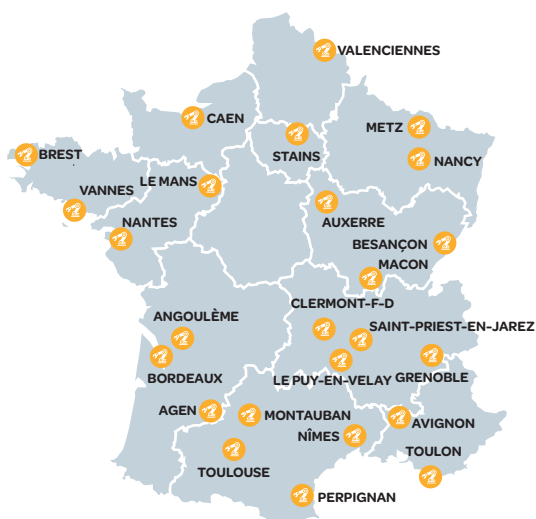
ELSAN relies on a continuous, cross-functional approach to innovation, whether medical, technical or organizational. The Group's Innovation Department drives a collective dynamic by identifying external solutions, testing them and supporting their deployment, always in close collaboration with business lines to address specific needs and use cases.

Several key features distinguish ELSAN's approach: the ambition to address major healthcare system challenges such as access to care or the attractiveness of healthcare professions, the ability to accelerate the deployment of new solutions, and the commitment to making innovation and the most advanced techniques accessible to all across a wide range of territories:

→ ACCELERATING ACCESS TO TECHNOLOGICAL INNOVATION: ROBOTICS AND RADIOSURGERY

ELSAN is currently the leading private provider of robotic surgery in France and has defined an ambitious roadmap in this area. The Group operates a state-of-the-art technological fleet, including 26 da Vinci robots specialized in minimally invasive surgery, as well as a Mazor robot dedicated to spine procedures.

Rigorous monitoring of outcomes and regular assessment of patient benefits enable the optimization of the use of these technologies and the maximization of their impact on the quality of care.



Map of da Vinci robot installations

Beyond robotics, technological innovation is also transforming treatment approaches in oncology care.

ELSAN works closely with public stakeholders to make next-generation treatment equipment more accessible.

This is the case with the **Zap-X system**, a cutting-edge radiosurgery technology used to treat intracranial and skull base tumours, installed in mid-2025 at the Centre de Radiochirurgie Paris Nord in partnership with AP-HP.

This is the second installation in France.

→ SUPPORTING THE SHIFT TO HOME-BASED CARE THROUGH DIGITAL TOOLS

The Group aims to adapt its practices to meet both patients' preference to receive care at home and the need to control the cost of care delivery. In this context, it is fully aligned with the development of outpatient care and home hospitalisation.

Remote monitoring offers a new model of care, enabling cancer patients to remain in continuous contact with their care team through digital tools that regularly capture information on their symptoms. This solution, covered by the national health insurance system, allows for early detection of complications and personalized treatment management, thereby extending care beyond the facility into the patient's home.

To accelerate the deployment of remote monitoring across its facilities, ELSAN entered in partnerships at the end of 2024 with two of the main players in the field in France, Cureety and Resilience. 2025 marked a scaling-up phase, with 10 additional deployments, bringing the number of participating facilities to 16.

Digital tools can also deliver benefits, particularly by streamlining communication between the different stakeholders involved in care. For example, **Elsan Care**, a pre-admission and outpatient procedure support platform, continues to expand its functionalities and deployment, with nearly 30 facilities using it by the end of 2025.

→ PREPARING FOR THE ADVENT OF NEW TECHNOLOGIES AND ARTIFICIAL INTELLIGENCE

ELSAN is also closely monitoring the emergence of artificial intelligence in the healthcare sector, whether to improve internal processes or to support medical excellence. This is, for example, reflected in its partnership with Incepto—an outcome of the work carried out by ELSAN's Innolab living lab—for the deployment of artificial intelligence solutions in the fields of traumatology and oncology, aimed at improving diagnostic accuracy and the personalization of treatments.

FOCUS ON THE HEALTH DATA WAREHOUSE (HDW)

ELSAN is the first private hospital operator to establish a health data warehouse (HDW) in order to facilitate the sharing of health data and deliver research projects within a context of accelerating digital health in France and Europe. The ELSAN HDW, a winner of the France 2030 call for projects and authorized by the CNIL since 2023, consolidates and secures data from 11 million patients across all the Group's territories of operation. This enables the creation of cohorts that are highly representative of the French population, with a historical depth of 10 years and rapid data availability.

A specific policy has been implemented with the French partner SFR Business, host of the HDW, to improve the overall environmental impact of the platform.

“ Projects have multiplied in recent months: active participation in the OncoDataHub initiative led by Unicancer to support research on medicines and innovation in oncology; the launch of a digital twin in nephrology to delay the need for dialysis; and a partnership with Promptly Health for the development of the European TrustED observatory, deployed under Horizon Europe, which will support the development of artificial intelligence models to better anticipate and manage future respiratory epidemics. ”

Samantha Padeloup, Director of Development and Partnerships

→ DRIVING RESEARCH

ELSAN actively contributes to the advancement of scientific knowledge and the continuous improvement of practices, with oncology established as its primary focus area in clinical research.

These projects are largely supported by the ELSAN healthcare cooperation group dedicated to clinical research, which organizes two calls for projects each year.

Projects are selected by a Scientific Advisory Board composed of members of the Research Department, practitioner-researchers working within the Group, as well as external researchers, healthcare professionals, and user representatives, in order to combine a wide range of expertise.

These projects benefit from comprehensive support, ranging from methodological assistance to medical writing, notably through the clinical research team and its diverse expertise. To strengthen its commitment in this area, the Group has set a target of at least 600 publications per year, with 60% published in journals ranked A+, A, B or C.

In 2025, **96 research projects sponsored by ELSAN** (led by practitioners working within the Group) were ongoing, including 47 interventional clinical trials. A total of 34 specialties were represented, with the main ones being orthopaedic surgery, cardiology, and oncology. More than 200 externally sponsored clinical trials were also ongoing during the same period.

FOCUS ON THE PROSTAMBU STUDY

As part of the development of outpatient surgery, ELSAN is supporting the PROSTAMBU study, which compares robot-assisted radical prostatectomy performed on an outpatient basis with conventional hospitalisation for patients with prostate cancer. Coordinated by Dr. Pierre-Thierry Piechaud and Dr. Jean-Luc Hoepffner, both urologic surgeons at the Clinique Saint-Augustin in Bordeaux, this national study involves 12 Group facilities over a 24-month period and includes 523 patients.

Thanks to advances in robotics, prostate cancer surgery now makes it possible to reduce postoperative pain, blood loss, and recovery times. If the study confirms that outpatient care does not present additional risks, this approach could sustainably transform surgical practices in France by combining medical efficiency, patient comfort, and optimization of the care pathway.

“ The PROSTAMBU study explores a new approach: robot-assisted outpatient surgery, with discharge on the same day. This method aims to provide faster recovery and improved comfort while ensuring a level of safety equivalent to that of conventional hospitalisation. ”

Dr Pierre-Thierry Piechaud, Urologist at the Clinique Saint-Augustin in Bordeaux

ACCESS TO CARE & PREVENTION

To ensure equitable access to care and innovation, the Group leverages its presence across 61 departments and continuously invests in upgrading its equipment and infrastructure. In addition to its medical, surgical and rehabilitation facilities, ELSAN operates 29 emergency departments and 17 unscheduled care units, and is developing several complementary activities.

To address the shortage of specialist practitioners, particularly in rural areas and in radiology, the Group continues to expand its imaging network as well as its telemedicine initiatives—especially teleradiology—which facilitate the screening of cancers and other pathologies.

Healthcare at home also provides an alternative that helps expand access to care while maintaining a familiar living environment for patients. ELSAN currently operates 19 structures dedicated to healthcare at home (HAD). The range of home-based care continues to expand, with more than twenty protocols available, notably covering remote monitoring of chronic diseases – particularly post-chemotherapy follow-up – as well as complex dressings, transfusions, supportive care and palliative care.

Thanks to this expanded offering, the Group meets the needs of a wide variety of patient profiles, whether for a return home after a procedure, the management of a chronic condition, or end-of-life support.

Ensuring high-quality, innovative and accessible care is ELSAN's primary mission. However, this mission goes beyond care delivery: prevention and primary care are also key priorities. Each year, numerous prevention days are organized in more than 80% of ELSAN facilities and centres, notably as part of national campaigns such as Blue March (colorectal cancer), Pink October (breast cancer) and Tobacco-Free Month, in order to promote screening and reduce risk factors. Some of these initiatives are carried out in partnership with user associations, thereby strengthening their reach and effectiveness. They are also supplemented by digital campaigns relayed on social networks by more than 95% of our facilities and centres.

To strengthen its prevention efforts, ELSAN launched ELSAN Prévention in 2022, an initiative dedicated to workplace health. This specialized team deploys across France a wide range of screenings and assessments tailored to the needs of the working population. Designed to address the main health risks or to mitigate medical desertification in

particularly affected specialties, these actions target both blue-collar and white-collar workers, as well as young adults and more senior employees within companies.

In practical terms, ELSAN Prévention offers cardiovascular risk and skin cancer screenings, a program of digitalized health assessments including personalized recommendations and action plans, as well as health check-ups within its network of dedicated centres. Beyond early detection of diseases, these prevention initiatives also help identify risk factors such as stress, smoking and sleep disorders. In 2025, more than 12,000 people benefited from this offering.

ELSAN is also active in prevention through its international vaccination centres, with nearly 100,000 individuals vaccinated. ELSAN Prévention also organizes vaccination campaigns in workplaces and schools, simplifying access to vaccines. This is notably the case for influenza vaccination in companies or HPV vaccination in the 100 middle schools covered by four teams approved by the Regional Health Agencies in Hauts-de-France and Nouvelle-Aquitaine, which have significantly improved vaccination coverage among young people.

Finally, in a digital environment that can be a vector for medical misinformation, ELSAN is committed to promoting access to reliable, sourced and verified health information. Accurate medical information constitutes the first step in the care pathway: it helps individuals take symptoms seriously, seek appropriate screening, and consult a general practitioner and, where relevant, a specialist. By strengthening the production and dissemination of qualified medical content that is accessible and easy to understand for all, the Group contributes to securing each patient's care journey from their very first interaction with the healthcare system.

FOCUS ON THE HEALTH PREVENTION VILLAGE

Clinique du Cambrésis in Cambrai organized a "Health Prevention Village," bringing together numerous local partners around screening, information, and awareness initiatives. Hosted in the clinic's parking area, the event offered the public a wide range of free stands, including hearing tests, vision screenings, and screening for sexually transmitted infections, as well as advice on physical activity, nutrition, sleep, and addiction prevention.

Several local stakeholders—including the Maison Sport-Santé du Cambrésis, the CCAS, Local Social Welfare Office, orthoptists, associations, the CPTS (Territorial Health Professional Community), the Espace Ressources Cancer, and the Hos'Care Tour (the traveling prevention bus operated by ELSAN facilities in Hauts-de-France)—led activities throughout the day to provide residents with easier access to practical prevention tools.

This collective mobilization helped bring health information closer to local communities, promote best practices, and strengthen links between social and healthcare stakeholders across the region.

EMPLOYEES



31 2025 KEY HIGHLIGHTS **32** KEY EMPLOYEE FIGURES

33 HEALTH, SAFETY AND WORKPLACE WELLBEING **34** SOCIAL DIALOGUE

36 STAFF RECRUITMENT & RETENTION **38** TRAINING **39** PROFESSIONAL EQUALITY

EMPLOYEES

2025 KEY HIGHLIGHTS

CSR COMMITMENTS

IMPROVE WORKING CONDITIONS

- ⑦ **>600** departments in our clinics have deployed ProximElsan by the end of 2026
- ⑧ **-10%** of annual sick-leave days related to excessive efforts, false move and exposure to chemical risks between 2025 and the end of 2027

SUPPORT SKILL DEVELOPMENT

- ⑨ **500 employees** trained on management including 100% of new managers when they take up their position
- ⑩ **>90%** of average satisfaction rate for employees trained by ELSAN University

CONTINUE OUR EFFORTS ON GENDER EQUALITY

- ⑪ Maintain our gender equality index Group's score **>90pts**

FULLY COMMIT TO SUPPORTING WORKERS WITH DISABILITIES

- ⑫ **≥6%** of employees with disability and **180** hires by the end of 2026

IRO

- Employee health and safety
- Staff and practitioner shortages and turnover
- Skills and career development
- Workplace well-being

-2.2 pts

FREQUENCY RATE
OF WORKPLACE
ACCIDENTS

+5 pts

TEAM
ENGAGEMENT
RATE VS. 2022

5.93%

DISABILITY
EMPLOYMENT
RATE

+532,500

HOURS
OF TRAINING

KEY EMPLOYEE FIGURES

Human resources play a decisive role in the healthcare sector, where the quality of care depends as much on the skills and commitment of medical staff in direct contact with patients as on the efficiency of the support teams, such as those working in admissions and reception.

Due to the specific nature of its activities, ELSAN employs or hosts within its facilities several categories of professionals:

- **Employees** bound to a Group entity by an employment contract (permanent, fixed-term, or temporary contracts),
- **Temporary workers**, mainly engaged for replacements and considered “non-employees” within the meaning of the CSRD,
- **“Value chain workers,”** including self-employed practitioners, their employees, and the teams of on-site service providers (catering, cleaning, etc.).

Most of the policies presented in the following pages primarily apply to employees under contract and, in some cases, to temporary workers. Self-employed practitioners and service providers remain responsible for the social policies applicable to their own employees. Nevertheless, certain actions implemented by ELSAN, particularly regarding health, safety, or working conditions, may benefit a broader scope beyond its direct workforce.

Finally, as ELSAN operates exclusively in France and strictly complies with labour regulations, no risk of forced or compulsory labour or child labour has been identified, regardless of the activity performed.

The Group's workforce as of the end of December 2025 consisted of 27,820 individuals, distributed according to the characteristics presented in the tables below.

	2024			2025		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Number of employees	4,306	23,234	27,540	4,421	23,399	27,820
Number of permanent employees/ Permanent contracts	3,922	21,938	25,860	4,076	22,059	26,135
Number of temporary employees/ Fixed-term contracts	384	1,296	1,680	371	1,314	1,685
Number of full-time equivalents	3,542	17,858	21,400	3,614	17,843	21,457
Number of part-time equivalents	764	5,376	6,140	833	5,530	6,363

	2024	2025
Number of employees aged under 30	5,669	5,954
Number of employees aged 30 to 50	13,901	13,283
Number of employees over 50	7,970	8,583

	2024	2025
Number of departures during the period	4,008	4,032
Turnover	15.5%	14.5%

	MEN	WOMEN	TOTAL
Number of salaried practitioners during the period	248	249	497

HEALTH, SAFETY AND WORKPLACE WELLBEING

In 2025, ELSAN created a Quality of Work Life and Working Conditions and Employee Engagement Department, bringing together programs related to workplace wellbeing, occupational risk prevention, engagement, and inclusion.

This new department structures the management of actions implemented within facilities in the areas of prevention and occupational health, and supports the upskilling of managers and HR professionals. It therefore ensures overall consistency and strengthened support for local teams.

Given the materiality of occupational health and safety issues, ELSAN is continuing its efforts to formalize an occupational health and safety policy aimed at providing a common framework across all Group's entities.

A tool for managing and monitoring workplace accidents and occupational illnesses covers all employees. HR teams across all facilities have been trained in its use and are supported in recording incidents. The data is consolidated at Group level to guide the occupational risk prevention policy. A dashboard is shared with facilities' management and the Executive Management.

Analyses derived from this tool, combined with the results of occupational risk assessments, confirm that employees are exposed to a range of risks, the main ones being related to musculoskeletal disorders (MSDs). This effective monitoring has enabled the Group to set a target of reducing by 10% the annual number of sick leave days related to excessive strain, improper movements, and exposure to chemical risks between 2025 and 2027.

Operational management of health and safety is anchored at local level. In this context, facilities:

- **Conduct occupational risk assessments**, consolidated in the single risk assessment document, with support from the Group's occupational health and safety unit; this assessment is reviewed annually,
- **Define an action plan (PAPRIACT)**, including preventive measures, operational objectives, deployment timelines, designated leads, and associated budgets, and ensure its follow-up,
- **Ensure that employee concerns are escalated through works councils (CSE)**, their health, safety and working conditions committees (CSSCT), and ProximELSAN feedback sessions (see page 35).

To specifically prevent MSDs, ELSAN offers training for PRAP2S trainers (prevention of risks related to physical activity) and includes handling support equipment in its procurement catalogue.

The main monitoring indicators relating to health and safety are presented in the table below.

	2024	2025
Number of employees covered by the health & safety management system	100%	100%
Number of fatal workplace accidents and occupational illnesses	0	0
Number of workplace accidents	2,309	2,447
Number of workplace accidents with lost time	1,009	917
Number of occupational illnesses	101	65
Workplace accident frequency rate	23.21	21.05
Workplace accident severity rate	1.89	1.75
Number of lost workdays due to workplace accident	82,149	76,344
Number of lost workdays due to excessive strain, improper movements, and exposure to chemical risks	/	46,279

SOCIAL DIALOGUE

Social dialogue at ELSAN is organized at two levels: that of facilities and centres, and that of the Group.

- **At the local level**, each facility director ensures the proper functioning of employee representative bodies—the works council (CSE) and its committees—which provide a structured and regulated forum for dialogue. Meeting at least once a month, these bodies not only enable the conduct of mandatory annual negotiations, particularly on salaries or profit-sharing agreements, but also address key topics such as gender equality, inclusion of people with disabilities, quality of working life, and the continuous improvement of working conditions.
- **At the Group level**, an agreement governs the relationship between Executive Management and trade unions through a Group Committee, which meets at least twice a year. These meetings provide an opportunity to share ELSAN’s financial results, present the Group’s strategy, discuss HR-related topics such as employment, workplace accidents, absenteeism and disability, and present various projects depending on current developments.

	2024	2025
Percentage of employees covered by collective bargaining agreements: <ul style="list-style-type: none"> → Private hospitalisation sector - April 18, 2022 (IDCC 2264) → Staff of medical practices - October 14, 1981 (IDCC 1147) → Technical design offices, consulting engineering firms and consulting companies - December 15, 1987 (IDCC 1486) 	99.9%	99.9%



Absenteeism is a strategic issue for ELSAN, both for the quality of service provided and for the balance of teams, and the performance of facilities.

In 2025, the Group launched a structured approach aimed at regaining control over absenteeism by leveraging several key drivers:

Strengthened and standardized management:

- Implementation of a dedicated dashboard to analyse absenteeism,
- In-depth analysis of the most exposed sites and targeted support for the 30 most impacted facilities.

Professionalized HR and managerial practices:

- Deployment of an absenteeism prevention guide, shared with HR and managerial teams, along with manager training,
- Systematization of follow-up meetings for long-term absences to prevent job disengagement and prepare a safe return,
- Reinforcement of return-to-work interviews to prevent recurrence and detect early warning signs.

A sustained prevention strategy:

- Strengthened actions to prevent workplace accidents and musculoskeletal disorders (MSDs),
- Implementation of awareness initiatives and external partnerships for mental health prevention.

This integrated approach makes it possible to address simultaneously the organizational, social, and individual causes of absenteeism, and is fully aligned with the Group's CSR commitment to promote sustainable and protective working environments.

FOCUS ON THE 2025 ENGAGEMENT SURVEY

An engagement survey is conducted periodically across the entire Group scope and assesses employees' perceptions of their work experience (collaboration, recognition, resources, working conditions, training, compensation, etc.) as well as the employer brand (trust in leadership, vision, quality, and patient focus).

The latest edition was conducted over a one-month period, in strict compliance with respondent anonymity. The questionnaire, structured around 51 questions assessed on a five-point Likert scale, achieved a participation rate of 43%. The results of this edition show an improvement in the two main indicators. Engagement reached 52% (+5 points vs. 2022), while the indicator relating to conditions for success rose to 62% (+7 points vs. 2022).

Analysis of the responses highlights several key sources of satisfaction among employees, notably the clarity of roles, autonomy in work organization, collective commitment to quality, and the quality of teamwork. Conversely, certain topics remain areas of attention, particularly recognition of individual contributions and career development opportunities.

The survey also reveals significant positive trends across several items. Employees notably report improved availability of managers, a direct result of actions implemented under the Manager by ELSAN program. Working conditions that enable staff to carry out their duties efficiently have also improved.

All these findings feed into the development of action plans at both Group and facility levels. They constitute a key management lever to sustainably strengthen team engagement, improve working conditions, and support employee retention.



Launched following the 2019 engagement survey, the ProximELSAN program aims to strengthen managerial proximity and support the continuous improvement of working conditions.

Flash meetings of 5 to 10 minutes, conducted regularly in each department, enable the rapid identification of day-to-day pain points, the local handling of health and safety issues, the co-development of solutions by teams, and the systematic tracking of actions.

Issues requiring arbitration are escalated to the facility Management Committee.

A tracking board displayed in each department ensures the traceability of all requests and solutions, thereby guaranteeing effective listening and systematic follow-up of employees' proposals. The ProximELSAN program gained renewed momentum in 2025, with deployment across 552 departments, and aims to exceed 600 departments by the end of 2026.

STAFF RECRUITMENT & RETENTION

The attractiveness and retention of professionals represent the second HR priority for ELSAN. The Group has two main objectives: reducing the number of vacant positions, particularly within care teams and operating rooms, and lowering turnover, which is a source of disruption within departments. Attractiveness and retention also extend to self-employed healthcare professionals, although they fall outside the Group's workforce.

To address recruitment tensions in care-related professions, ELSAN has structured a network of regional recruiters, coordinated and equipped by a Group-level Head of Recruitment. This role also supports HR managers in facilities without a local recruiter. This organization strengthens ties with training institutions for nurses, operating room nurses, and nursing assistants, enhances the Group's visibility as an employer upon completion of training programs, and enables coordinated mobilization during recruitment events (open days, job dating, student fairs, etc.).

The Head of Recruitment also supports HR teams in the adoption of tools, the sharing of best practices, and the management of local actions. A consolidated dashboard, updated monthly, enables close monitoring of key indicators and continuous adjustment of the strategy. Thanks to this strengthened framework, the Group maintained in 2025 a recruitment volume comparable to 2024 and succeeded in reducing the number of vacant positions to below 200, thereby improving coverage of operational needs.

The reduction in vacant positions mechanically contributes to decreasing reliance on temporary staffing, often used to address absences or workforce shortages. This momentum is also supported by a structuring tool deployed for several years: the digital platform Hublo, designed to optimize replacement management. Its gradual rollout aims to reach a 100% utilization rate across facilities. Real-time monitoring of temporary staffing consumption and platform usage has been implemented, supported by dedicated training to ensure optimal adoption. This system enables better anticipation of needs, streamlines departmental organization, and limits disruptions associated with the use of temporary staff.

The second objective focuses on reducing turnover, particularly through enhanced attention to the onboarding of new employees. The sharing of best practices, the implementation of digital onboarding pathways, and the strengthening of managerial skills among department managers now make it possible to structure all stages of the onboarding process. While supporting HR teams, key functions involved, and managers in implementing more effective practices. A quarterly indicator measures the effectiveness of the system and confirms a reduction in departures within the first six months. This monitoring is complemented by reinforced monthly oversight for facilities facing specific challenges.

FOCUS ON THE RECRUITMENT OF AN ADVANCED PRACTICE NURSE

Sustainable recruitment always begins with a precise definition of the need and a rigorous framing of the position to ensure a strong alignment between the responsibilities and the required skills.

At the Clinique Saint-Pierre in Perpignan, which operates an emergency department, this approach led to the decision to integrate an Advanced Practice Nurse (APN). This recent qualification, which expands the skills and responsibilities of nurses, is still not widely established within organizations, making it necessary to identify the relevant tasks that could be assigned to this new profile.

The objective was twofold: to relieve emergency physicians by delegating certain activities while creating an attractive role fully aligned with the opportunities offered by the APN qualification. This scoping work made it possible to define an effective and complementary APN-emergency physician pairing, guided by the primary objective of the project: improving patient care and streamlining the patient pathway within the emergency department.

In parallel with the recruitment of care staff, ELSAN has developed a comprehensive medical recruitment strategy, which is essential to ensure continuity of care pathways and to address shortages in certain specialties. This strategy is based on two main pillars: strengthening the Group's involvement in initial training and facilitating the establishment of self-employed practitioners.

HR teams and the Medical Strategy Department work together to increase the visibility of opportunities among young physicians and to support Chairs of Medical Committees in obtaining accreditations and creating new training placements.

The Group has also redesigned its organization by moving from a model based on regional recruiters to recruiters dedicated by specialty, enabling more relevant dialogue with practitioners and a better understanding of their installation projects. This approach facilitates the identification of suitable locations through a detailed knowledge of underserved or developing areas.

Finally, ELSAN relies on specialized firms to support the establishment of more than 300 new practitioners each year, thereby securing medical organizations and supporting the development of healthcare provision across the territories.



TRAINING

Skills development has been a central priority for all stakeholders in the healthcare sector for many years.

To enable each employee to complete at least one training course per year, the Group supports facilities and centres through ELSAN University. This internal training entity identifies, develops, and partially funds programs tailored to each audience: healthcare staff, non-healthcare staff, and managers. In-house training programs enhance the overall training capacity of facilities and promote the harmonization of skills across the Group.

ELSAN University therefore offers, either in person or via its e-learning platform:

- Technical training to meet operational needs on the ground, aimed at facilitating the mastery of tools and processes used across the Group,
- Dedicated onboarding pathways, progressively developed: those designed for nursing management, pharmacists, and operating room managers already existed, and a new onboarding program for HR managers was created in 2025,
- Training programs for managers, notably the Manager by ELSAN program, complemented in 2025 by an update of the Directeur Santé program. The objective is to support the development of managerial skills among professionals as they take on increasing responsibilities throughout their careers, while contributing to the development of a shared management culture across the Group,
- Cross-functional training on key topics such as patient experience, cybersecurity, compliance, and corporate social responsibility.

Each facility and centre is responsible for building its own skills development plan, financed at a level of 0.6% of its payroll, and incorporating both mandatory training and needs identified during annual performance review campaigns.

By combining local training with content developed and funded by ELSAN University, the group achieves the following results:

	2024	2025
Total number of training hours	492,070	532,525
Number of trainees	36,355	38,172
Average number of training hours per trainee	13.54	13.95
Average satisfaction rate of employees trained by ELSAN University	94.74%	93.30%
Number of new managers trained in management upon taking up their position	76	109
Number of employees trained in management	153	221

The Group has also set objectives to provide management training to all new managers and 500 employees per year, and to maintain the average satisfaction rate of employees trained by ELSAN University above 90%.

FOCUS ON TRAINING FOR RESUSCITATION & CRITICAL CARE NURSES

In 2025, the Hôpital Clinique Claude Bernard in Metz entered into a partnership with Appel Médical and the European Institute for Health Training in Metz to develop a **dedicated training program for resuscitation and critical care nurses**. This tailor-made program addresses a growing need for specialized skills in a field where patient care requires enhanced technical and clinical expertise.

Eight nurses, jointly recruited by Appel Médical and the facility's management team, began a training program combining theoretical instruction and practical simulations. The educational content was developed and validated in collaboration with anaesthesiologists, cardiovascular surgeons, and the manager of the care unit, ensuring full alignment with the requirements of the resuscitation department. This partnership illustrates how strengthening skills development contributes to securing recruitment.

PROFESSIONAL EQUALITY

Although professional equality is not assessed as material in its double materiality analysis, ELSAN has chosen to make this topic a key commitment within its CSR policy.

The healthcare sector is historically characterized by a high proportion of female professionals, and the Group's workforce is therefore 84% female. This characteristic may limit the ability of certain facilities to calculate all the indicators of the Gender Equality Index and may also result in significant variability in the results. Despite these structural constraints, ELSAN carries out this assessment, addresses the topic of equality through its social dialogue in order to identify areas for improvement, and has set a target to maintain its Group Gender Equality Index above 90 points.

	2024	2025
Gender equality index	92.8	93.2
		2025
Percentage of employees eligible for family leave		100%
Percentage of employees who have taken family leave		11%
Gender pay gap		8.9%
Gender pay gap (excluding salaried doctors)		1.3%

ELSAN has a comprehensive disability policy, initially formalized through an agreement with AGEFIPH and, in 2024, through a collective agreement approved by the authorities. Through this agreement, the Group commits to preventing discrimination, promoting inclusion, and supporting the continued employment of employees with disabilities. ELSAN has notably set a target of sustainably reaching 6% employees with disabilities in its workforce by the end of 2026.

The agreement is structured around six operational pillars implemented across all facilities:

- **Management:** allocation of half a day per month for disability coordinators and the presence of a Group-level disability program manager,
- **Recruitment:** onboarding sponsorship, enhanced support for facilities with less than 3% of disabled workers participation in DuoDay, workplace immersion programs (PMSMP), partnerships with specialized organizations, and participation in job fairs,
- **Helping people stay in work:** funding for workplace adaptations, deployment of an anonymous self-assessment tool, implementation of a dedicated medical monitoring programme, including two days a year for employees to attend medical check-ups and/or complete administrative procedures required for obtaining or renewing proof of their disabled worker status,
- **Communication and awareness:** internal initiatives and facilitation of the network of disability coordinators,
- **Training:** awareness-raising for HR teams, managers, and coordinators on welcoming and supporting employees concerned,
- **Tools and resources:** development of information materials for facilities.

In addition, the "RQTH and me" questionnaire is used to capture the experiences of employees with disabilities, particularly the challenges they face and the impact of their situation on workplace relationships.

	2024	2025
Percentage of disabled people in the workforce	5.62%	5.93%

FOCUS ON THE COLINE CARE PROGRAM

In 2025, the Group strengthened its support framework with the deployment of the Coline Care platform, in partnership with the company Coline. This platform enables any ELSAN employee to be connected with a patient expert who has experienced a similar journey.

As a result, employees directly facing a health challenge, family caregivers, or managers seeking to support a member of their team are not left alone with their questions and concerns. For employees with disabilities, this initiative notably provides reassurance and support with procedures related to disabled worker status and job retention, and helps remove barriers to discussing these topics with their employer.

ENVIRONMENT



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ENVIRONMENT

2025 KEY HIGHLIGHTS

CSR COMMITMENTS

DECARBONIZE OUR OPERATIONS

13 -21.5% GHG emissions scopes 1 & 2 between 2024 and 2030

REDUCE RESOURCE CONSUMPTION AND IMPROVE WASTE RECOVERY

14 25% of waste recovery rate by 2030

15 >400 tons of food waste related to patients' meals avoided between 2025 and 2027

16 Define and deploy a water consumption management plan by the end of 2027

DEVELOP MORE SUSTAINABLE BUILDINGS

17 100% of new buildings and building extensions of more than 1,000m2 developed with our partner PRAEMIA are HQE Bâtiments Etablissements de santé (or equivalent)

DEPLOY HEALTHCARE ECO-DESIGN

18 100% of MSO and PM&R facilities have at least 1 department labelled « sustainable » by 2030 (internal or external label)

IRO

→ Climate change

→ Energy performance

→ End-of-life of products and equipment / materials

-7%

OF GREENHOUSE GASES SCOPES 1 & 2

17.2%

OF WASTE RECOVERY RATE

-0.4%

OF ENERGY CONSUMPTION

CLIMATE CHANGE

ELSAN initiated a study on the impacts of climate change on its activities over the long term, launching in 2024 an analysis of resilience to climate-related physical risks (impacts of climate hazards on the Group's infrastructure and operations). This analysis was continued in 2025.

METHODOLOGY AND RESULTS OF THE RESILIENCE ANALYSIS

The Group chose to assess all physical sites hosting patients or operational teams directly involved in patient care, whether or not these real estate assets are owned by ELSAN, representing more than 200 facilities and centres. Several climate scenarios (RCP2.6¹, RCP4.5² and RCP8.5³), based on the latest available scientific data, were used, including one corresponding to very high global emissions.

The time horizons considered cover the short, medium and long term, namely 2030, 2050 and 2090. Focus is placed on 2050, which represents a relevant horizon given the Group's activities and its use of real estate assets. The climate hazards considered correspond to those outlined in EU Taxonomy and CSRD frameworks. They relate to changes in temperature, water, wind and soil conditions.

The current results indicate that extreme cold events, sea level rise, cyclones and storms, and soil erosion present non-significant physical risks for all Group activities, regardless of the scenario considered.

Regarding changes in precipitation patterns, landslides and ground subsidence, as well as clay shrink-swell phenomena, the analysis suggests no significant change across the different time horizons compared with the current situation, irrespective of the scenario, although some sites show moderate to high-risk exposure.

Exposure to flooding and wildfires already entails moderate to high risks for a portion of the facilities, with a gradual increase expected over the coming decades.

Finally, heatwaves and extreme temperatures, as well as drought and water stress represent the most significant risks, with rapid amplification under the RCP8.5 scenario.

→ CLIMATE CHANGE ADAPTATION ACTIONS

ELSAN is working to implement adaptation solutions aimed at managing climate-related risks. Regarding infrastructure, this mainly involves anticipating risks related to heat and extreme temperatures when renewing equipment. More targeted and occasional works may also be carried out, such as insulation improvements or the replacement of joinery.

In terms of organizational adaptation, the healthcare sector is one of the most prepared to address climate-related hazards, notably due to specific regulatory requirements. In this respect, each ELSAN healthcare facility is equipped with a plan blanc, an emergency response framework designed to mobilize the necessary resources to address exceptional health situations, such as the deterioration of facility operations. This ensures the safety of staff and patients and helps limit adverse outcomes.

In addition, PM&R facilities are equipped either with air-conditioned rooms or, at a minimum, with cooled areas to protect patients during heatwaves.

1- The RCP2.6 (Representative Concentration Pathway) corresponds to a greenhouse gas concentration trajectory resulting in a radiative forcing of +2.6 W/m² by 2100; it is the most optimistic IPCC scenario, with a temperature increase not exceeding 2°C by the end of the century.
2- The RCP4.5 corresponds to a scenario with a temperature increase not exceeding 3°C.
3- The RCP8.5 corresponds to a scenario with a temperature increase exceeding 4°C.

→ GREENHOUSE GAS EMISSIONS

MITIGATION TARGETS (SCOPES 1 & 2)

ELSAN has been carrying out a greenhouse gas inventory across all three scopes on an annual basis since 2019. This multi-year track record, combined with its understanding of the various reduction levers, enabled the Group, at the beginning of 2025, to define a decarbonization pathway for scopes 1 and 2 through to 2030, aligned with the Paris Agreement. The Group has therefore set a target to reduce emissions within this scope by 42% between 2021 and 2030, or by 21.5% between 2024 and 2030, with 2024 serving as the reference year for managing the decarbonization plan in the coming years.

The main decarbonization levers are as follows:

- **Changes in the use of anaesthetic gases** including the phase-out of nitrous oxide systems and reduced consumption of desflurane
- **Modernization of building technical equipment** (heating and cooling systems, building management systems, etc.) and connection to district energy networks,
- **Energy efficiency and sobriety plan,**
- **Replacement of the most emissive refrigerant,**
- **Progressive greening of company and service vehicle fleets.**

Once again, this year, the Group's scope 1 and 2 emissions recorded a significant decrease of 7.3%, driven in particular by actions on anaesthetic gases and refrigerants, as well as the decarbonization of the energy mix, despite an increase in the vehicle fleet. It should be noted that, starting from the 2025 financial year, scope 1 & 2 data are subject to audit.

	2021	2024	2025	Change 21-25	Change 24-25
Total scope 1 & 2 emissions	71,437	52,346	48,535	-26.7%	-7.3%
Total scope 1 emissions	59,109	39,357	36,311	-33.4%	-7.7%
Direct emissions from stationary combustion sources	29,107	22,867	22,659	-21.4%	-0.9%
Direct emissions from mobile combustion sources	1,236	2,325	2,460	88.1%	5.8%
Direct emissions from physical or chemical processes	0	0	0	-	-
Direct fugitive emissions	28,766	14,164	11,242	-50.8%	-20.6%
Emissions from biomass (soils and forests)	0	0	0	-	-
Scope 1 emissions intensity (tCO₂ e/€m)	22,7	12,3	11,1	-51.1%	-9.8%
Total scope 2 emissions (location-based)	12,328	12,989	12,223	5.4%	-5.9%
Indirect emissions from electricity consumption	8,127	8,183	7,270	0.7%	-11.2%
Indirect emissions from steam, heat or cooling consumption	4,201	4,806	4,953	14.4%	3.1%
Scope 2 emissions intensity (tCO₂ e/€m of turnover)	4,7	4,1	3,7	-21.3%	-9.8%

ELSAN continues to improve each year the methodology and the quality of the data used to assess its scope 3 emissions, which nonetheless remain predominantly calculated using monetary emission factors. In 2025, its scope 3 emissions increased by 7.8%. This increase is mainly explained by a rise in the purchase of goods and services and, to a lesser extent, by leased assets and transportation.

	2024	2025	Change 2024-2025
Total Scope 3 emissions	380,717	410,322	7.8%
Purchased goods and services	277,352	300,829	8.5%
Capital goods	36,997	41,938	13.4%
Fuel- and energy-related activities	8,720	8,351	-4.2%
Upstream transportation and distribution	1,211	1,239	2.3%
Waste generated by operations	16,476	16,604	0.8%
Business travel	2,646	2,844	7.5%
Employee commuting	12,455	12,659	1.6%
Upstream leased assets	10,736	10,969	2.2%
Downstream transportation and distribution	14,124	14,889	5.4%
Processing of sold products	0	0	-
Use of sold products	0	0	-
End-of-life treatment of sold products	0	0	-
Downstream leased assets	0	0	-
Franchises	0	0	-
Investments	0	0	-
Scope 3 emissions intensity (tCO₂e/€m of turnover)	119	125	5.0%

FOCUS ON AN AWARD FOR THE NEW HÔPITAL PRIVÉ TERRES DE MOSELLE

The Hôpital Privé Terres de Moselle was recognized by Anap, in partnership with *Architectures hospitalières* magazine, during the 2025 Healthcare Architecture Days, where it received the “Jury Prize” distinction. This recognition highlights the overall excellence of the future facility currently under construction in Maizières-lès-Metz, particularly its exemplary environmental commitment.

Designed by AIA Life Designers and developed by Euryale, the project stands out for its bioclimatic architecture, the use of local and bio-based materials, and a timber structure that reduces the carbon footprint by nearly 50% compared with a traditional construction. The site will also include a 3.5-hectare park and 900 trees, contributing to biodiversity, thermal comfort, and the well-being of patients and employees. It will be powered at 90% by the local district heating network and will incorporate rainwater harvesting, embodying a model of sustainable performance. Designed through a collaborative approach involving healthcare professionals, patients, architects, and engineers, the facility will, from 2026, bring together ELSAN’s Moselle sites within a 50,000 m² complex featuring 350 beds, 24 operating rooms, and 26 specialties.

“ This distinction underlines the strong commitment of our facility to a sustainable approach, aligned with the challenges of the ecological transition, and positions the project as a benchmark among major hospital programs currently under development. ”

Gabriel Giacometti, Program Director, Hôpital Privé Terres de Moselle

→ ENERGY CONSUMPTIONS

In 2025, ELSAN continued its WattLess program launched in 2022 to monitor and improve its energy performance related to electricity and gas. Monthly tracking of consumption at each facility has been implemented to identify potential deviations and adjust action plans accordingly.

	2024	2025	Ecart 24-25
Total energy consumption	387.6	386.1	-0.4%
Gas consumption	123.1	122.3	-0.6%
Electricity consumption	207.7	207.7	0%
District heating consumption	50.7	50.7	0%
District cooling consumption	3.7	3.4	-9.6%
Fuel oil consumption	2.5	2.1	-16.2%
Share of renewables in the energy mix	19%	23%	16%

The replacement of energy-intensive equipment continued:

- **4 projects to replace heat production equipment**, including boiler replacement and installation of heat pumps (Clinique Claude Bernard in Albi, Clinique le Floride in Le Barcarès, Clinique Fontvert in Sorgues, Clinique Saint-Michel in Toulon),
- **5 projects to replace cooling production equipment**, with or without heat recovery (Clinique de l'Estrée in Stains, Centre Hospitalier Privé de Brest - Keraudren, Polyclinique de l'Ormeau - Pyrénées in Tarbes, Clinique Claude Bernard in Albi, Clinique du Pont de Chaume in Montauban),
- **1 project to implement a building management system** (Centre Médico-Chirurgical du Mans),
- **2 implementations of "reduced operating room mode"** to lower consumption during periods of inactivity in operating rooms (Nouvelle Clinique Bonnefon in Alès and Polyclinique Montier la Celle in Troyes).

In addition, 2 clinics were connected to local district heating networks (Clinique Esquirol Saint Hilaire in Agen and Centre Hospitalier Privé de Brest - Keraudren), and the Group's first photovoltaic system commenced operation this year.

FOCUS ON CONNECTION TO THE DISTRICT HEATING NETWORK AT THE CENTRE HOSPITALIER DE BREST - KERAUDREN

The Centre Hospitalier Privé de Brest - Keraudren took a further step in its energy transition by connecting to the Brest district heating network in November 2025. This investment will enable the site to almost entirely eliminate its natural gas consumption in favour of heat supply primarily sourced from a waste-to-energy recovery plant and a biomass boiler. The project is expected to avoid 465 tCO₂e per year.

FOCUS ON THE COMMISSIONING OF THE PHOTOVOLTAIC INSTALLATION AT CLINIQUE DU SUD

The Group's first photovoltaic installation was commissioned in September 2025 at Clinique du Sud in Carcassonne. With 1,435 m² of photovoltaic panels installed on parking canopies, the system will generate 388 MWh per year. During the last quarter of 2025—an unfavourable period for photovoltaic production—the site nonetheless generated 62 MWh and covered 33% of its electricity needs.

To go further in its approach and reduce reliance on fossil fuels while maximizing the self-consumption rate of on-site photovoltaic production, electrification works were also carried out. These included the installation of a new heat pump to produce domestic hot water and the conversion of the cooling system to reversible mode so that it can meet the majority of heating needs. The boiler room was also refurbished, notably with the installation of two new condensing boilers. These works will significantly reduce natural gas consumption, with 80% of needs expected to be covered by electricity.

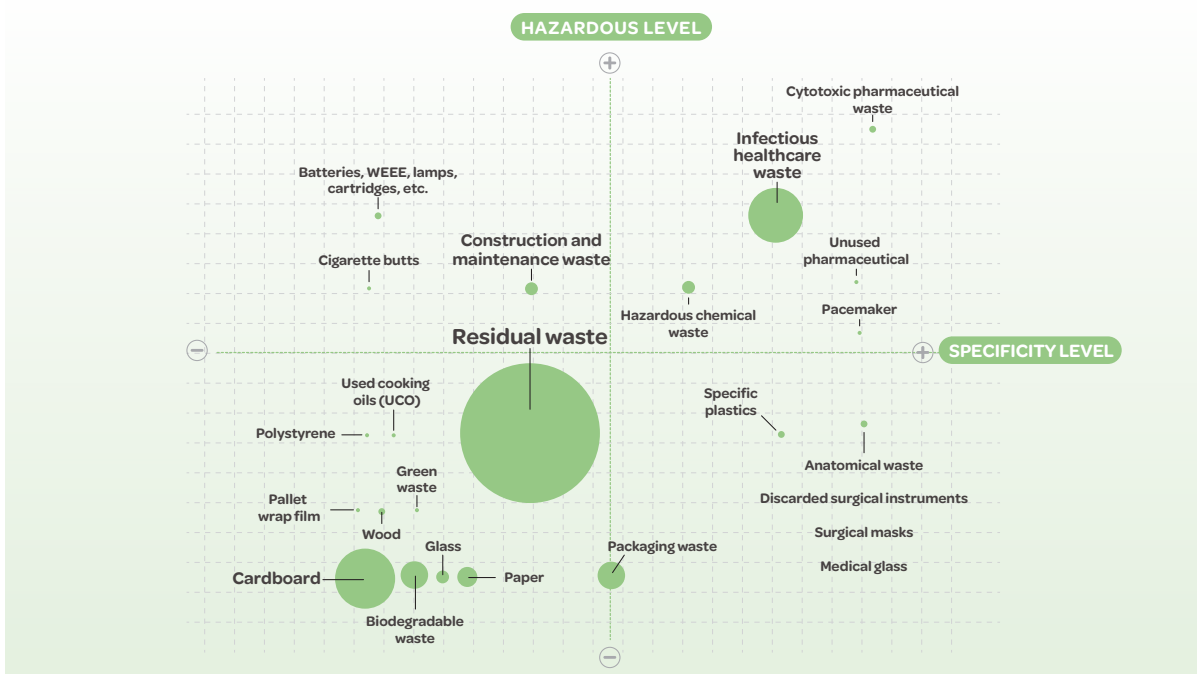
CIRCULAR ECONOMY

Against the backdrop of steadily increasing waste flows and growing pressure on natural resources and waste treatment channels, healthcare providers have a role to play in promoting a more circular economy.

In this context, ELSAN continues to structure an ambitious and progressive approach focused on reduction, sorting, recovery, and reuse.

→ CHARACTERISTICS OF THE WASTE GENERATED AND ASSOCIATED POLICY

Healthcare activities require the use of a wide range of medical devices, consumables, and manufactured goods, a significant proportion of which are single-use. As a result, facilities generate substantial and diverse volumes of waste, as illustrated in the diagram below.



Moreover, the Group continues to face territorial disparities in terms of waste treatment and recycling infrastructure, making the application of a single waste management model across all facilities inappropriate.

In this context, the Group's policy aims to reduce resource consumption, limit waste generation, and increase recovery rates, based on several key pillars:

- **Ensuring regulatory compliance** of all facilities with mandatory sorting and treatment streams,
- **Improving the environmental performance of waste management streams**, particularly by enhancing sorting practices and material recovery,
- **Combating food waste**,
- **Deploying responsible purchasing practices**, notably by prioritizing eco-designed products (less packaging, more recyclable, using fewer materials), developing dialogue with suppliers, and raising awareness among buyers (see dedicated section page 57),
- **Strengthening reuse**, particularly through partnerships enabling certain medical devices to be given a second life.

Two targets guide this policy: achieving a waste recovery rate of 25% by 2030 and avoiding more than 400 tonnes of biodegradable waste related to patient meal waste between 2025 and the end of 2027.

→ ACTIONS IMPLEMENTED IN WASTE MANAGEMENT AND RECOVERY

In recent years, ELSAN's policy has primarily focused on developing a detailed understanding of waste streams, ensuring compliance of MSO-PM&R facilities with regulatory sorting and recycling requirements, and optimizing the use of the Infectious healthcare waste (DASRI) stream.

This strategy has resulted in several structuring actions:

- 1- A series of technical and economic audits conducted between 2021 and 2024**, along with the implementation of a centralized waste contract management service, enabling support for the deployment of mandatory waste streams and the creation of a consolidated database on tonnages and treatment methods.
- 2- A framework contract for infectious healthcare waste (DASRI)**, including harmonized sorting guidelines and the conduct of audits within facilities.
- 3- Ongoing monitoring and participation in pilot studies** to support the emergence of new, dedicated recovery streams (medical glass, sanitary textiles, etc.).

In 2025, the approach continued with the dissemination of an internal waste management guide, the qualification of sorting equipment, and the definition of new support services aimed at addressing remaining regulatory compliance challenges or providing expertise in cases of underperformance in terms of recovery.

FOCUS ON THE MEDICAL GLASS RECYCLING STREAM AT HÔPITAL PRIVÉ SAINT-MARTIN IN PESSAC

“When Suez Nouvelle-Aquitaine launched, following a pilot phase, the first wave of deployments of its medical glass recycling stream, I immediately proposed that the facility take part. I identified the necessary equipment, structured the logistics, and trained all teams—both healthcare staff and external personnel in charge of waste management—to ensure safe and compliant sorting. The collected glass is then recycled into microbeads used in the manufacture of glass wool insulation or road paint—a stream whose potential we were able to assess from the very first collection of 180 kg, just four months after launch. By diverting this stream from infectious healthcare waste (DASRI), traditionally used due to the risk of breakage and sharp edges, we achieve a dual environmental and economic benefit, while also engaging teams around a concrete and motivating project.”

Gaëlle Turpin, Coordinator and CSR Correspondent at Hôpital Privé Saint-Martin in Pessac

→ ACTIONS IMPLEMENTED TO REDUCE WASTE AT SOURCE AND PROMOTE REUSE

Building on its commitments in waste management, ELSAN is also implementing actions aimed at reducing waste at source and accelerating the transition toward reuse within its facilities:

- 1- Long-standing partnerships with companies that recover medical equipment** to make it available to other national or international stakeholders, particularly where French regulations impose a maximum duration of use. ELSAN also promotes reuse directly between its own facilities.
- 2- A program to combat food waste based on two levers:** reducing unconsumed patient meal trays and optimizing the practices of its catering partner within outsourced services.
- 3- Two framework agreements were signed in 2025 with Gekomed and Redeem**, specialists in the refurbishment of orthopaedic braces. Collection points have been installed in more than a dozen facilities, enabling patients to return their orthotic devices at the end of their care pathway so they can be given a second life. These two partners collected more than 6,000 devices, 70% of which were restored to a functional condition suitable for reuse.

FOCUS ON FOOD WASTE REDUCTION & SOURCE REDUCTION OF BIODEGRADABLE WASTE

Within Group facilities, two main sources of food waste have been identified: prepared meal trays that are not consumed, representing nearly 650 g of waste per tray, and leftover food on trays consumed by patients and in staff cafeterias.

To address the first source, a specific program was launched at the end of 2024 to analyse the recurring causes of unconsumed trays (patient not yet admitted, patient in the operating room, or early discharge) and to adapt processes to prevent these inefficiencies. Since its deployment, this program has already avoided 133 tonnes of bio-waste, demonstrating its effectiveness.

At the same time, our partner Sodexo is rolling out the Waste Watch program in more than 70 facilities, based on detailed weighing in kitchens and dishwashing areas. These measurements make it possible to precisely identify sources of waste (e.g., an unpopular recipe) and to implement targeted action plans (e.g., replacing or adjusting recipes) to better meet the expectations of our patients and employees and thus reduce leftovers.

To go further, ELSAN has developed within its digital catering application the possibility for patients to choose their own starter, main course, and dessert, which will significantly help reduce food waste. This application will begin to be rolled out in the first quarter of 2026.

→ OUR WASTE MANAGEMENT PERFORMANCE

Total weight of waste generated by our MSO-PM&R facilities

		2024	2025	Changes in tonnage
Total tonnage of waste generated		23,371	23,789	+1.8%
Dangerous waste	DASRI	11.0%	10.0%	-6.8%
	Other hazardous waste	0.6%	0.7%	+13.5%
Non dangerous waste	Residual waste	71.1%	71.9%	+2.9%
	Cardboard, paper and packaging waste	13.9%	14.2%	+3.4%
	Biodegradable waste	2.7%	2.5%	-4.1%
	Other non-hazardous waste	0.7%	0.7%	+9.6%

The reporting scope was expanded in 2025 with the integration of four additional facilities, now covering 100% of the MSO-PM&R scope. This expansion accounts for 70% of the increase in the total volume of waste generated.

Treatment method	% of total in 2024	% of total in 2025	Changes in tonnage
Incineration	47.3%	60.0%	+29.3%
Landfilling	15.9%	15.9%	+1.7%
Recycling	17.4%	17.2%	+0.7%
Disposal method not specified	19.4%	6.9%	-64.1%

Improvements to traceability were carried out in 2025, providing a more reliable view of treatment methods. Despite significant efforts to deploy new recovery streams and improve sorting practices, the recovery rate is slightly declining. This is mainly due to the nature of certain source reduction actions specifically targeting recyclable waste: initiatives aimed at reducing food waste and optimizing logistics packaging decrease both the total volume of waste generated and the share directed to recovery streams.

WATER MANAGEMENT

The issue of water consumption has not been assessed as material by the Group. Nevertheless, ELSAN has decided to make it a focus area of its CSR policy, in order to contribute, within its scope, to better resource management across territories and because it is a topic that brings internal stakeholders together.

Although the vast majority of the water consumed by the Group is discharged into wastewater networks, it remains essential for the proper functioning of most of ELSAN's activities, in particular for medical, surgical and obstetrics facilities, physical medicine and rehabilitation services, and dialysis centres. This applies both to the direct delivery of care and to related activities such as the sterilization of reusable medical devices and the cleaning of premises.

In 2025, the Group carried out an analysis of its exposure to water-related risks using the Aqueduct tool¹ from the World Resources Institute. The results show that, as of today, 17% of MSO, PM&R and dialysis sites are located in areas where water stress is assessed as high or extremely high, and 29% in areas assessed as medium to high. By 2050, under a pessimistic scenario², these figures would rise to 42% and 16% respectively, indicating increasing pressure from water stress on the Group's activities in the medium and long term due to climate change. However, it should be noted that, to date, no restrictions on access to water in water-stressed areas have been imposed by the authorities on ELSAN facilities.

To make progress in this area, the Group aims to implement a water consumption management plan by the end of 2027. This plan is intended, building on best practices already deployed in a number of facilities, to:

- Implement periodic monitoring of consumption across all sites hosting patients,
- Raise awareness among employees, patients and visitors regarding best practices,
- Identify over-consuming equipment, installations and processes in order to improve them and explore opportunities for water reuse.

In 2025, ELSAN completed an initial phase aimed at identifying the various consuming sites and assessing their water consumption for 2024 and 2025.

	2024	2025	EVOLUTION
Water consumption (m ³)	1,463,495	1,397,247	-4.5%
Water intensity (m ³ /€M of turnover)	457.5	426.8	-6.7%



An initial awareness-raising initiative targeting employees, and in particular facility technical managers, was carried out at the end of 2025 through the publication of a **best practices guide**, aimed at informing on effective actions to be implemented and the Group's expectations in this area.

1 - In its version 4.0

2 - SSP5 RCP8.5, corresponding to a temperature increase of between 3.3°C and 5.7°C by 2100

HEALTHCARE ECO-DESIGN

As outlined throughout this report, the healthcare sector generates a wide range of environmental impacts.

Several factors inherent to its activities contribute to these impacts: hygiene requirements, for example, which impose strict rules encouraging the adoption of a largely single-use, linear model; the centralization of technical platforms, which generates travel; and, of course, the priority given to the quality and effectiveness of care, which limits opportunities to optimize environmental impacts in many situations.

However, a number of initiatives can be undertaken to reduce the environmental footprint of care and care pathways.

Opportunities exist, and an increasing number of learned societies are contributing to the development of dedicated recommendations. The same applies within the Group's facilities, which have, in recent years, implemented a range of good practices across various areas. By questioning the need for and relevance of care, as well as equipment and professional practices, sometimes innovative changes have been identified and implemented. This reflection often spans a wide range of areas, including procurement practices, inventory management and logistics, the substitution of single-use items with reusable alternatives, and the selection of anaesthetic gases.



FOCUS ON THE PHASE-OUT OF THE NITROUS OXIDE NETWORK AT HÔPITAL PRIVÉ GUILLAUME DE VARYE

The phase-out of nitrous oxide networks is a key lever in the eco-design of care initiatives implemented across ELSAN facilities and also contributes to the Group's decarbonization policy. Indeed, this anaesthetic gas has a high global warming potential, and distribution networks are often subject to leakage.

“In line with the Group's strategic orientations, Hôpital Privé Guillaume de Varye decided to shut down and decommission the network across its 13 operating rooms. The project, which required technical interventions, new equipment, and changes in medical practices, lasted one year and brought together anaesthesiologists, the operating room manager, the biomedical technician, the technical manager, and the supplier Air Liquide. Today, only three operating rooms are equipped with a nitrous oxide cylinder directly connected to the ventilator for occasional use, while most anaesthesia is performed using halogenated gases or intravenous techniques. As a result, the site reduced its consumption from 1,680 kg of N₂O in 2023 to 1,420 kg in 2024 (the year the project began), and to only 11 kg in 2025—representing a reduction of 455 tonnes of CO₂ emissions related to nitrous oxide. ”

Zaynab EL ATASSI, Quality and Risk Management Manager and CSR Correspondent, Hôpital Privé Guillaume de Varye in Saint-Doulchard

The Group has chosen to make eco-design of care a central pillar of its CSR policy and to support facilities in integrating this topic more systematically. Thus, in 2025, a first step was taken by providing them with a deployment guide for an environmentally responsible care approach. This guide is complemented by a repository of best practices, which will be enriched over time. It is based on recommendations from learned societies and provides all the necessary information to assess whether a practice is relevant for a given facility and context, and to implement it effectively.

To provide a common framework across all MSO and PM&R activities, ELSAN has also set an objective for the certification of departments. In 2026, the Group will therefore work on formalizing an internal framework to assess and recognize eco-design efforts in care across its facilities, with the goal of having at least one certified department in each entity by 2030. By defining a set of essential practices alongside others of lower priority, facilities will benefit from a clear roadmap to implement, within a logic of standardizing the integration of eco-design principles into care delivery. External certification will also be encouraged where available at regional level, as is already the case in regions such as Normandy, Île-de-France, and Nouvelle-Aquitaine.



FOCUS ON THE ECO-DESIGN OF CARE APPROACH AT CLINIQUE DU CAP D'OR

Clinique du Cap d'Or in La Seyne-sur-Mer has acquired a mobile FullCare® hydromolecular shower. This innovative solution is used for patient hygiene and enables wound cleansing in the medical unit. It ensures optimal hygiene while enhancing patient comfort and well-being by limiting transfers.

This hydromolecular care concept also provides benefits for paramedical teams thanks to its ergonomic design, and helps prevent both fall risks and infection risks. It also delivers environmental benefits through reduced consumption of water, energy, and hygiene products.

“The introduction of the hydromolecular shower marks a further step in our eco-design of care approach. With only 400 mL of water used per grooming, the clinic is expected to save approximately 217 m³ per year, while also delivering additional benefits for both patients and caregivers.”

Noëlla ROUDAUT, Infection Control Nurse and CSR Correspondent, Clinique du Cap d'Or in La Seyne-sur-Mer

CULTURE & GOVERNANCE



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CULTURE & GOVERNANCE

2025 KEY HIGHLIGHTS

CSR COMMITMENTS

IMPLEMENT A RESPONSIBLE PURCHASING APPROACH

- 19 >75% of procurement expenses with qualified suppliers having signed our Third-Party Code of conduct by the end of 2027
- 20 >75% of procurement expenses with qualified suppliers evaluated from a CSR perspective by the end of 2027
- 21 **Deploy** an environmental index on significant categories of qualified products by 2030

CONTINUE OUR EFFORTS ON BUSINESS ETHICS

- 22 Move towards anti-corruption training for **100%** of employees potentially exposed, by the end of 2027

DEVELOP CSR CULTURE WITHIN THE GROUP

- 23 Move towards CSR training for **100%** of directors and members of CODIR in the operational chain, and the directors of head office support departments, by 2030
- 24 **100%** of MSO and PM&R facilities are assessed following an internal CSR framework by the end of 2027

IRO

→ Workers' fundamental social rights

1 SUPPLIER
CSR CLUB

63%
OF POTENTIALLY
EXPOSED EMPLOYEES
TRAINED IN ANTI-
CORRUPTION

BUSINESS ETHICS & COMPLIANCE

As a leading player in the healthcare sector and in constant interaction with a wide range of stakeholders, ELSAN must demonstrate the highest level of exemplarity in the conduct of its activities and uphold impeccable standards of integrity.

The Group's compliance framework is implemented in accordance with the Sapin II law and is aligned with the main international standards, including the principles of the United Nations Global Compact.

The approach is led by the Group's Compliance team, in close coordination with the Risk and Internal Audit Department. It is based on a structured governance, a set of reference documents, internal policies and procedures, as well as dedicated tools ensuring its effective operational deployment.

GOVERNANCE BODIES AND FRAMEWORK

- **Compliance Committee:** under the supervision of the Executive Management and bringing together the relevant functional departments, it is responsible for overseeing matters related to compliance, IT, and data protection.
- **Risk Committee:** a body bringing together the Executive Management, dedicated to the identification, assessment, and regular review of the Group's main risks.
- **Audit and Risk Committee:** under the supervision of the Supervisory Board, its role is to oversee the effectiveness of the overall risk management system, part of which relates to ethics and compliance.
- **Anti-corruption and influence peddling risk mapping:** regularly updated, it enables the identification of significant risk situations for the Group in order to define the most appropriate prevention and control measures.

DOCUMENTS AND INTERNAL POLICIES

- **Ethics Charter:** published in 2020 and updated in October 2024, it sets out the principles guiding the expected behaviour of all employees. These are based on integrity, loyalty, respect for human dignity, and the protection of the individual rights of employees, practitioners, and patients.
- **Anti-corruption Code of Conduct:** an integral part of the Ethics Charter and introduced in 2021, it constitutes the Group's reference document for the prevention of corruption.
- **Third-Party Code of Conduct:** published in 2024, it governs the Group's relationships with third parties, including suppliers, service providers, and patients. It reiterates the Group's requirements in terms of integrity and business ethics, respect for fundamental human rights, and environmental protection.
- **Dedicated procedures** for managing conflicts of interest, gifts and hospitality, and, from early 2026, the rollout of a procedure governing donations and sponsorships.
- **Whistleblowing system:** ELSAN has implemented a whistleblowing mechanism accessible at all times to all internal and external stakeholders. It allows any situation potentially constituting a breach of applicable regulations or ELSAN's ethical standards to be reported, including anonymously. A formalized procedure governs the handling of reports, details the investigation process, and ensures, in particular, the protection of whistleblowers.

AWARENESS AND TRAINING

- **In addition, anti-corruption training** is deployed for all exposed managers across the Group, whether at head office or within facilities and centres. Additional training modules for the most exposed functions (procurement, real estate, etc.) will be rolled out in 2026.
- **The Group also used the International Anti-Corruption Day** on December 9, 2025, to remind head office employees of best practices in integrity.

	2025
Rate of potentially exposed employees trained in anti-corruption	63%
Number of convictions and sanctions for violations of anti-corruption and anti-bribery laws	0

RELATIONS WITH PUBLIC AUTHORITIES

ELSAN implements an institutional strategy aimed at fostering the development of a regulatory and funding framework that best supports the robustness of the French hospital infrastructure.

To this end, its public affairs strategy is designed to contribute to discussions on developments in the healthcare sector in France.

Through this approach, the Group advocates for the financial sustainability of private healthcare facilities, the complementarity of public and private care offerings, access to care in all its dimensions, and the development of prevention and innovation.

This regular and structured dialogue with public authorities is led by the Public Affairs & Deputy Operations Director who coordinates interactions with external stakeholders at the national level (health authorities, government and other institutional actors). At the local level, regional and facility directors interact with regional health agencies, other authorities, and local elected officials.

The Public Affairs & Deputy Operations Director also coordinates the Group's positions within the French Federation of Private Hospitals (FHP), **which represents private clinics and hospitals** and advocates on their behalf in discussions with government bodies, ministries, and organizations representing sector employees.

ELSAN makes no direct or indirect financial or in-kind contributions to political parties. The Group is also registered with the French High Authority for Transparency in Public Life in order to conduct its public affairs activities with full transparency.



PERSONAL DATA PROTECTION & CYBERSECURITY

The protection of the data held by the Group is a key concern and is supported by a comprehensive framework. Several factors explain this high level of priority: regulatory requirements, the fact that data protection and privacy are central to building trust with stakeholders—particularly patients—and finally, its critical role in ensuring business continuity.



A personal data protection policy has been in place since 2018 across all facilities and centres to meet the security and confidentiality requirements applicable to health data and personal data processed by the Group. A Data Protection Officer (DPO) has been appointed within each entity handling sensitive data or operating at scale.

To ensure compliance of personal data processing activities, ELSAN relies on a DPO team composed of Group-level resources responsible for coordinating and supporting the overall compliance program, as well as a network of local resources tasked with deploying data protection and compliance policies within their respective scopes.

In addition, all ELSAN departments and support functions (research, innovation, legal, digital & information systems, information systems security, etc.) may be engaged to support facilities on all data protection-related matters and in the implementation of new processing activities.

The Group also has a **structured information systems**

security policy aimed at detecting and remedying any software or hardware vulnerabilities, or malicious external attack. This policy is managed by the Digital and Information Systems Department and has been supported by sustained investments over several years, enabling the deployment of measures integrated into an action plan that is periodically reviewed by the Group's governance bodies.

Without disclosing all aspects of the framework for security reasons, it is worth highlighting the implementation of:

- An Information Systems usage charter,
- A procedure for managing IT security events and incidents, combined with continuous monitoring and cyber-surveillance mechanisms supported by threat protection and detection tools,
- Regular cybersecurity audits within facilities and support for the development of IT business continuity plans,
- Controls over the quality of medical software providers and hosting providers (approved for health data),
- Prevention initiatives (crisis management, training, awareness programs).

RESPONSIBLE PROCUREMENTS

Given the volume of the Group's procurement of healthcare products and other goods and services, respect for fundamental workers' rights and for the environment within its supply chains is a material issue. This is also due to the fact that these supply chains are now globalized, making it difficult for end purchasers such as ELSAN to have full visibility and control over production methods and their impacts.

Based on this observation, the Group formalized and published a **Third-Party Code of Conduct** at the end of 2024, aimed at setting out its expectations towards its partners, whether suppliers, service providers or business partners. It reinforces the obligations already included in the Group's framework agreements and incorporates the requirements of the fundamental conventions of the International Labour Organization, as well as the principles of the United Nations Global Compact, particularly regarding health and safety and fundamental human rights. Non-compliance with these obligations may lead to the termination of the contractual relationship by the Group. Its rollout is being carried out progressively, in line with the signing of new contracts or the renewal of existing ones, with a target of covering more than 75% of the Group's spend with approved suppliers and service providers by the end of 2027.

In parallel with the publication of the **Third-Party Code of Conduct**, the Group has also initiated the development of a **sustainability risk mapping of its supplier and service provider portfolio**. This mapping is based on three criteria:

exposure in terms of revenue, geographic exposure (location of the company), and sector exposure. The scope of centrally managed medical procurement was finalized in 2024, and that of general procurement in 2025.

To strengthen the robustness of this mapping, ELSAN has set a target to roll out an ESG performance assessment of its suppliers starting in 2026, with the objective of covering more than 75% of spend with approved suppliers and service providers by the end of 2027.

A whistleblowing system and dedicated communication channels are also in place to facilitate engagement with third parties. An alert platform is available to allow the Group to be alerted to behaviours or situations potentially contrary to regulations or to the standards set out in the Third-Party Code of Conduct. This platform is accessible both to employees and to all external stakeholders, including value chain workers. Direct contact with the Group's Compliance team is also possible, and a dedicated email address is available for suppliers and service providers to discuss the Group's responsible procurement policy.

FOCUS ON THE SUPPLIER CSR CLUB

Recognizing its interdependence with suppliers and service providers on CSR performance issues, the Group sought to structure a dedicated scheme to enable the implementation of joint improvement initiatives. Bringing together seven suppliers and service providers from diverse sectors, selected for their level of CSR maturity and their proactive engagement in the field, the Supplier CSR Club was launched at the end of 2025. The initial areas for action—designed to be pragmatic and scalable across a wide range of facilities—focus on **logistics optimization, waste reduction, and the provision of environmental information on products.**

“The Supplier CSR Club provides an opportunity for ELSAN to renew its relationship with its partners by extending traditional contractual interactions, in order to identify and implement win-win solutions that generate societal value.”

Olivier Lecerf, Group Procurement Director, ELSAN



As a final component of ELSAN's policy, **dedicated training on responsible procurement** was developed in 2025. It aims to build a sufficient knowledge base to support the selection of more responsible and sustainable products and services. It also incorporates the content of the Third-Party Code of Conduct, enabling Group employees interacting with suppliers and service providers to support them in complying with these requirements. The rollout of this training is scheduled for early 2026.

CSR TRAINING & CULTURE

ELSAN has been working to integrate social and societal responsibility principles for around ten years. This commitment has been reflected early on through the creation of a Group CSR Department, the establishment of a network of CSR Correspondents – primarily within MSO and PM&R facilities—and the publication of an annual sustainability report.

In 2025, the Group sought to strengthen its ability to monitor progress on its two material environmental topics— greenhouse gas emissions and waste management – by implementing new dashboards for each facility. These enable facilities to track their level of compliance with the Group’s guidelines and their contribution to the collective performance.



To go further and ensure the successful implementation of its new CSR policy, ELSAN has incorporated two additional objectives relating to management training and facility assessment.

The first objective is to provide a minimum core set of CSR competencies to all operational management within facilities (regional directors, operations managers, facility directors and management committees), as well as to the directors of head office support functions. The aim is to raise awareness of social, societal and environmental issues, explain ELSAN’s CSR policy, and provide practical levers for day-to-day action. This general training, to be developed in 2026, will complement existing programs for CSR Correspondents and the module dedicated to responsible procurement.

The second objective **is to define a CSR assessment framework for facilities that incorporates all the Group’s** expectations toward its MSO and PM&R structures, whether integrated directly into the CSR policy or addressed through additional guidelines. This tool will enable each facility to identify its strengths and areas for improvement, set priorities, and benchmark itself against peers. Work on this framework will begin in 2026.

METHODOLOGY



This sustainability report has been prepared on a consolidated basis and therefore covers all entities included in the Group’s consolidated financial statements. Furthermore, none of the Group’s subsidiaries produces non-financial reporting on an individual basis.

When certain indicators do not comply with the scope defined above, an explanatory note has been provided, except for information relating to the upstream and downstream segments of the value chain, which inherently cover a broader scope. The terms “short term,” “medium term,” and “long term” used in this document refer respectively to the following time horizons: 1 to 2 years, 2030, and 2050, in order to ensure alignment with some international frameworks, such as the SBTi. The reporting period for the various indicators runs from January 1 to December 31, 2025. Unless otherwise specified, no estimates have been made to expand the reporting scope when certain entities were not included in the consolidation perimeter of a given indicator.

List of CSRD disclosure requirements fully or partially covered by this report.

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BP-1	General basis for preparation of sustainability statements	60
GOV-1	Role of administrative, management and supervisory bodies	13, 14
GOV-2	Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	14
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	15
IRO-2	ESRS disclosure requirements covered by the undertaking’s sustainability statement	60 to 62
SMB-1	Strategy, business model and value chain	9 to 11
SMB-2	Interests and views of stakeholders	12
SMB-3	Material impacts, risks and opportunities and their interaction with strategy and business model	16 to 18
E1.IRO-1	Description of the process to identify and assess material climate-related impacts, risks and opportunities	15, 42
E1.SMB-3	Material impacts, risks and opportunities and their interaction with strategy and business model	16
E1-1	Transition plan for climate change mitigation	43 to 45
E1-2	Policies related to climate change mitigation and adaptation	42, 43
E1-3	Actions and resources in relation to climate change policies	42 to 44
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E1-5	Energy consumption and mix	29, 54, 55
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E2.IRO-1	Description of the process to identify and assess material pollution-related impacts, risks and opportunities	15, 19
E3.IRO-1	Description of the process to identify and assess material water and marine resources-related impacts, risks and opportunities	15, 19

Reference	Disclosure requirement	page
E3-1	Policies related to water and marine resources	49
E3-2	Actions and resources related to water and marine resources	49
E3-4	Water consumption	49
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E4.IRO-1	Description of the process to identify and assess material biodiversity and ecosystems-related impacts, risks and opportunities	15, 19
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S1-4	Actions on material impacts on own workforce, approaches to mitigate material risks and pursue material opportunities, and effectiveness of those actions	32 to 39
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S1-6	Characteristics of the undertaking's employees	32
S1-7	Characteristics of non-employees in the undertaking's own workforce	32
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S1-9	Diversity indicators	13, 14, 39
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S1-15	Work-life balance metrics	39
S1-16	Remuneration metrics (pay gap and total remuneration)	39
S2.SMB-3	Material impacts, risks and opportunities and their interaction with strategy and business model	17
S2-1	Policies related to value chain workers	32, 57
S2-4	Actions on material impacts on value chain workers, approaches to mitigate material risks and pursue material opportunities, and effectiveness of those actions	57
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	57
S3.SMB-3	Material impacts, risks and opportunities and their interaction with strategy and business model	17
S4.SMB-3	Material impacts, risks and opportunities and their interaction with strategy and business model	17, 18
S4-1	Policies related to consumers and end-users	23 to 29, 56
S4-2	Processes for engaging with consumers and end-users about impacts	12, 25, 26

Reference	Disclosure requirement	page
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	23 to 26, 56
S4-4	Action on material impacts on consumers and end- users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	23 to 29, 56
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	20
G1.GOV-1	The role of the administrative, management and supervisory bodies	13, 14
G1-1	Business conduct policies and corporate culture	54, 58
G1-2	Management of relationships with suppliers	57
G1-3	Prevention and detection of corruption and bribery	54
G1-4	Incidents of corruption or bribery	54
G1-5	Political influence and lobbying activities	55

The contributions of ELSAN to the United Nations Sustainable Development Goals (SDGs) are set out below:

Reference	Goal	page
SDG-3	Good health and wellbeing	22 - 29
SDG-4	Quality education	38
SDG-5	Gender equality	39
SDG-6	Clean water and sanitation	49
SDG-7	Affordable and clean energy	45
SDG-8	Decent work and economic growth	31 to 39, 57
SDG-9	Industry, innovation and infrastructure	27, 28
SDG-12	Responsible consumption and production	50, 51
SDG-13	Action to combat climate change	42 - 44
SDG-14	Peace, justice and strong institutions	53 to 55, 57

GREENHOUSE GAS EMISSIONS AND ENERGY CONSUMPTION

ELSAN follows the guidelines of the GHG Protocol Corporate Standard in preparing the data required for the disclosure of its GHG emissions and refers to the most recent 100-year Global Warming Potential values, as well as to emission factors commonly used within the sector. The Group has implemented a dedicated tool to consolidate greenhouse gas-related data. The consolidated scope, the type of source data, and the sources of emission factors are presented for the main categories in the table below:

	Entities	Data source	Emission factor source
Direct emissions			
Related to natural gas	77.5% of the entities concerned, representing 95.4% of total consumption	Physical	ADEME
Related to domestic fuel	100% of the entities concerned	Physical / Declarative	ADEME
Related to medical gases	100% of the entities concerned	Physical	ADEME
Related to refrigerants	100% of the entities concerned	Physical / Declarative	ADEME
Related to fuels	100% of the entities concerned	Physical and monetary	ADEME
Indirect emissions related to energy			
Related to electricity (location based)	84,6% of the entities concerned, representing 96.7% of total consumption	Physical	ADEME
Related to steam, heat or cooling consumption	100% of the entities concerned	Physical	Operators and ADEME
Indirect emissions			
Related to purchased goods and services	100% of the entities concerned	Monetary	ADEME
Related to capital goods	100% of the MSO and PM&R entities (real estate)	Physical	ADEME
	100% of the entities concerned	Monetary	ADEME
Related to upstream transportation and distribution	100% of the entities concerned	Monetary	ADEME
Related to waste generated by operations	100% of the MSO and PM&R entities	Physical	Take A Waste & ADEME
Related to business travel	100% of the entities concerned	Physical & Monetary	ADEME
Related to employee commuting	100% of the entities concerned	Physical	ADEME
Related to patient travel	100% of the MSO and PM&R entities	Physical	ADEME & Shift Project
Related to upstream leased assets	100% of the MSO and PM&R entities concerned (real estate)	Physical	ADEME
	100% of the entities concerned (vehicle fleet)	Physical	ADEME
Related to downstream transportation and distribution	100% of the entities concerned	Monetary	ADEME

ELSAN relies on an energy consumption monitoring tool (electricity, gas, and district networks) to collect data.

Where certain periods are not covered by data reporting, these are estimated based on the historical consumption of the entity concerned. Entities for which the Group does not have meter data reporting are excluded from the scope (the related emissions account for less than 5% of emissions associated with electricity and natural gas).

Take A Waste conducted a study in collaboration with an external consultancy to develop more accurate emission factors than those provided by the ADEME database

for the main waste streams, also taking into account their specific transport characteristics. These emission factors have been used to calculate greenhouse gas emissions.

Approximately 70% of the Group's carbon footprint is calculated based on monetary ratios, which incorporate the effects of inflation observed in France.

The Group's 2025 greenhouse gas inventory (scopes 1 and 2) was audited by an independent external third party.

Furthermore, methodological adjustments and updates were made to the 2024 greenhouse gas inventory, which explains the differences compared with the results published in the previous report.

The Group does not make use of greenhouse gas removal or mitigation projects financed through carbon credits and has not implemented an internal carbon pricing mechanism.

WASTE

ELSAN relies on its partner Take A Waste's waste monitoring tool to collect and consolidate annual data. 100% of MSO and PM&R entities are included in the consolidation scope. The data is sourced from waste registers based on invoicing from the various waste collectors. The data from this tool, as of March 30, 2026, covering the period from January 1 to December 31, 2025, has been used in this report. It should be noted that numerous checks have been carried out and adjustments have been made to the 2024 results, which explains the differences compared with the results published in the previous report.

WATER CONSUMPTION

ELSAN conducted an initial assessment of its water consumption for 2024 and 2025 based on invoices available in the Group's central accounting tool. The calculation scope covers 81% of MSO and PM&R facilities.

HAS CERTIFICATION AND E-SATIS RESULTS

The results of certifications carried out by the French Haute Autorité de santé (HAS) are directly sourced from publicly available data on the Qualiscope platform. The consolidated scope covers MSO, PM&R, and HAD activities.

The e-Satis results are based on independent surveys conducted by HAS, with results available on the platform of the Agence technique de l'information sur l'hospitalisation (ATIH). E-Satis MCOCA relates to outpatient care, while E-Satis MCO48H covers stays of at least one night. A total of 107 geographic entities is included in the consolidation.

WORKFORCE CHARACTERISTICS

Employee data is consolidated through a Group-wide tool covering 195 legal entities, including all MSO and PM&R facilities. Data is reported at the end of the period, i.e., as of December 31, 2025. Employees are defined as individuals holding an employment contract (permanent or fixed-term) with a Group entity on the last calendar day of the year. Permanent employees hold indefinite-term contracts, while temporary employees hold fixed-term contracts. Agency workers and temporary staff are not included in this category.

Departures from the Group exclude all intra-group movements, such as inter-entity or inter-site transfers. Employee turnover is calculated as follows: number of departures of permanent employees in 2025 divided by the number of permanent employees as of December 31, 2025.

For the specific indicator relating to employee distribution by age group, an extrapolation has been performed based on data from MSO facilities.

With regard to collective agreements, given the Group's primary activities, the vast majority of employees are covered either by the private hospitalisation sector collective agreement or by the staff of medical practices collective agreement. Marginally, vaccination centres are not covered by any collective agreement and therefore employ the only Group employees not benefiting from such coverage.

OCCUPATIONAL HEALTH AND SAFETY

ELSAN uses a dedicated tool to monitor employee health and safety incidents. The collected data is uploaded daily into a tracking system enabling consolidation at facility and centre level, as well as at regional and Group levels. The data from this tool, as of March 1, 2026, covering the period from January 1 to December 31, 2025, has been used in this report. It should be noted that certain events, such as declarations of occupational diseases, may be recorded with a delay of several weeks. For this reason, adjustments have been made to the 2024 results.

The frequency rate of workplace accidents is defined as the number of accidents resulting in at least one day of lost work over a 12-month period, per million hours worked. The severity rate of workplace accidents corresponds to the number of lost days (total days of absence) per 1,000 hours worked. It should be noted that these occupational health and safety indicators do not include commuting accidents.

TRAINING

The Group has a dedicated tool for tracking training hours, covering 114 entities and nearly all MSO and PM&R facilities. The data from this tool, as of March 1, 2026, covering the period from January 1 to December 31, 2025, has been used in this report.

PROFESSIONAL EQUALITY

A total of 112 entities is subject to the gender equality index, of which 65 have calculable scores. The Group score corresponds to the average of the indices of these 65 entities.

All visuals in this report depict ELSAN employees, facilities, and equipment.

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